

Larbert Cross (Church of Scotland)

Scotland · Charity number SC005066

Details

Status	Active
Legal form	Unincorporated association
Registered	1978-09-26
Register	View on the OSCR register

Contact

Address
Yew Bank
Central Park Avenue
Larbert
Stirlingshire
FK5 4GR

Activities

Activities: 'It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: it is a church of worship

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Falkirk
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£298,341	£214,511	-	2
2024-12-31	£48,812	£82,502	-	2
2023-12-31	£65,429	£86,171	-	2
2022-12-31	£94,627	£90,087	-	2
2021-12-31	£63,650	£86,634	-	2
2020-12-31	£70,784	£95,932	-	1

Larbert Cross (Church of Scotland)

Scotland - Charity number SC005066

Accounts

Scottish charity number: SC005066
Congregation reference number: 221351

St Andrew's West Church of Scotland, Falkirk
Trustees' Report and Receipts and Payments Account
for the year ended 31 December 2024

St Andrew's West Church of Scotland, Falkirk

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St Andrew's West Church of Scotland, Falkirk

Legal and administrative information

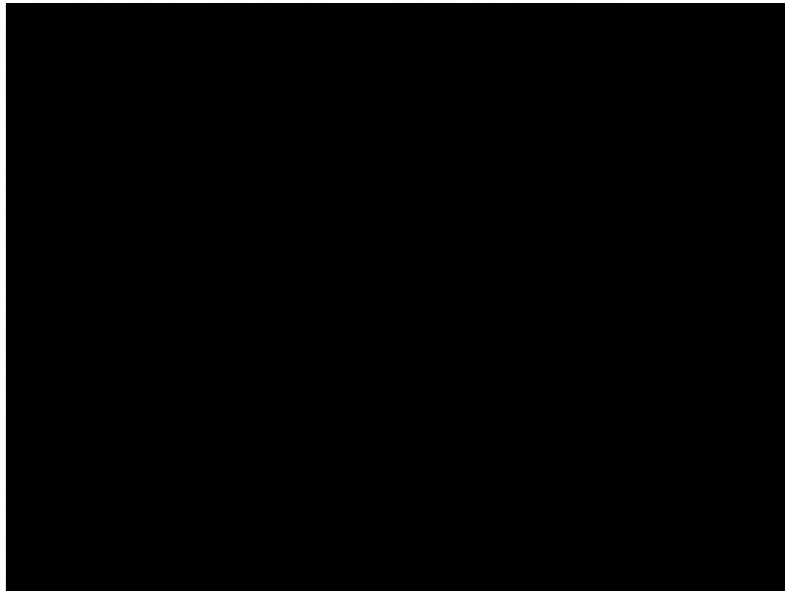
Scottish charity number SC005066

Congregation reference number 221351

Contact address

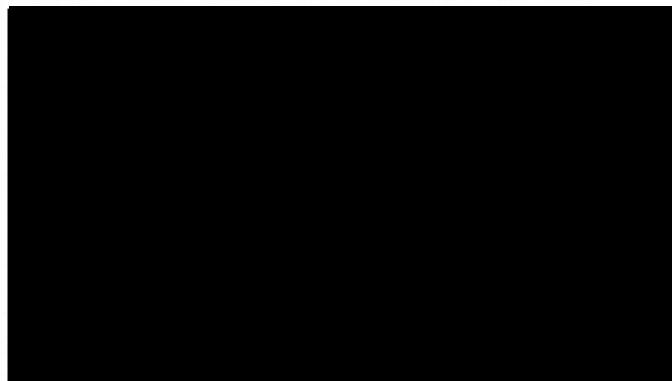
Office Bearers

Trustees

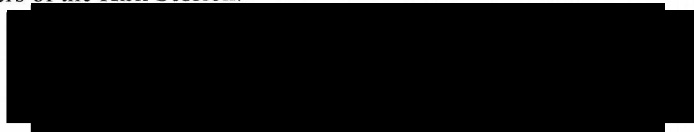


All members of the Kirk Session are also members of the Deacons' Court.

Trustees (cont)



The following are non-active members of the Kirk Session:

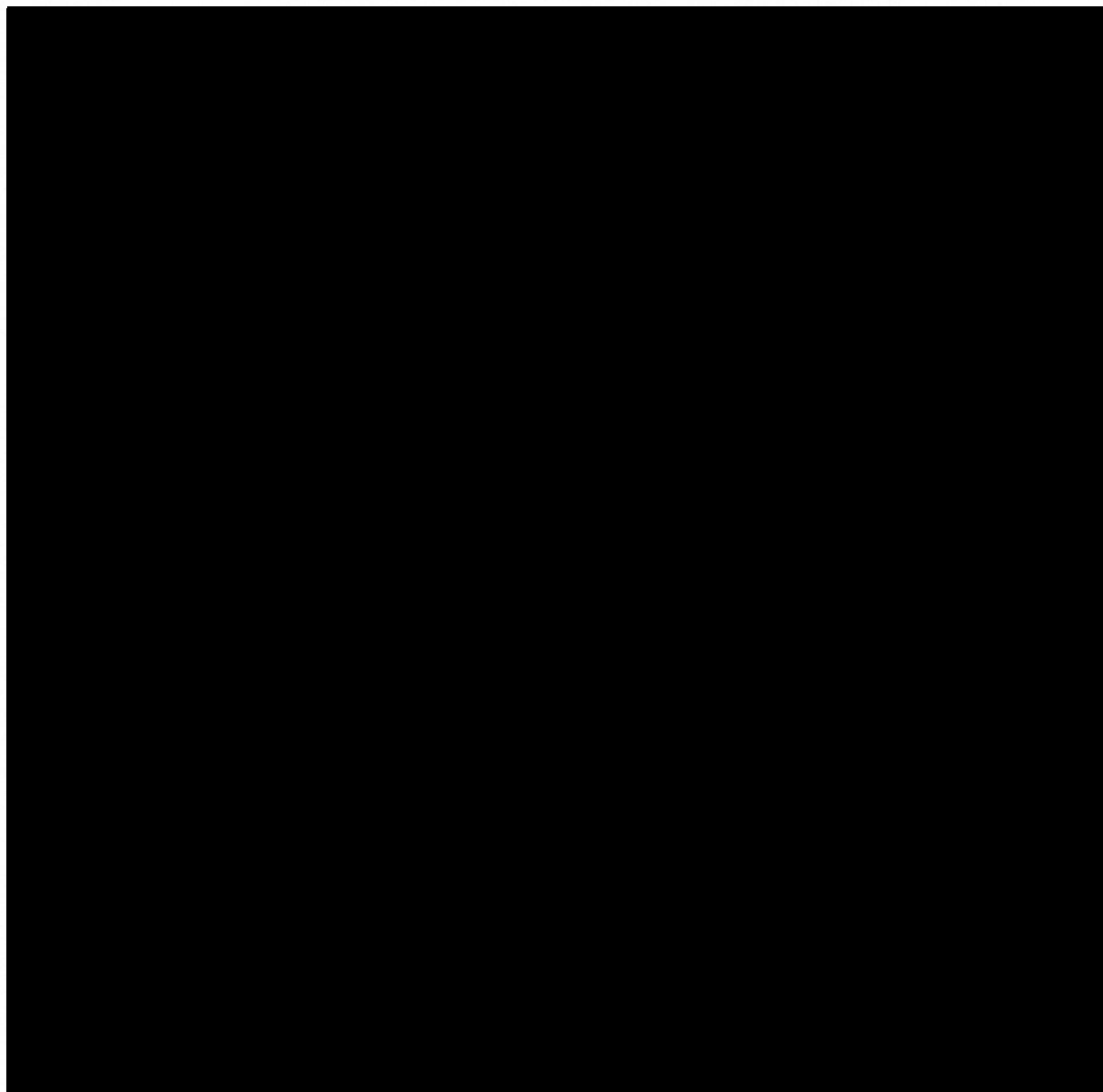


The following ceased to be non-active members of the Kirk Session during the year:



St Andrew's West Church of Scotland, Falkirk

Legal and administrative information



Independent examiner



Barrie Scott & Co.
16-18 Weir Street
Falkirk
FK1 1RA

Bankers

Royal Bank of Scotland
142-144 Princes Street
Edinburgh
EH2 4EQ

St Andrew's West Church of Scotland, Falkirk

Report of the trustees for the year ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024. The trustees who served during the year and up to the date of this report are set out on page 1 - 2.

Structure, governance and management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

The Minister, the Session Clerk, the Treasurer and the Clerk to the Deacons' Court are the core Trustees. The Trustees are ordained and appointed by the Kirk Session and are chosen from those members of the Church who are considered to have the appropriate Christian character and gifts.

Organisational Structure

The Trustees carry out duties through the Deacons' Court, which is moderated by the minister and meets four times a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The spiritual matters of the congregation are the responsibility of the Kirk Session.

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 the distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry.

Achievements and performance

Our congregational motto for the year 2024 was "'For I know the plans I have for you" declares the Lord." (Jeremiah 29: 11a). We seek to be a God-centred congregation who, through worship, fellowship and evangelism, desire to grow in faith and make God known in our parish and community.

Worship, Fellowship and Evangelism

Our main focus is our Sunday Services both in person and online. While this does reduce the numbers at the Services, it is greatly valued by some, especially those who are housebound, who have also been encouraged by the short Afternoon Communion Services where transport is provided for them. It has been a joy to have the Sunday School and Bible Class joining us in church. Opportunities for fellowship continue after the Services and are a source of much blessing and support.

In terms of evangelism, the Wednesday Café continues to attract both members of the church and those from outside. Our proximity to the "bus station" on our doorstep is an added incentive to share the gospel. Once a month this included a short, half-hour Worship Service in the church and also online. It was well supported and included some visitors too.

Other opportunities for fellowship and teaching continued through the Ladies' Bible Study, the Midweek Fellowship, which includes the Congregational Prayer Meeting and Bible study, and also the Book Reading Group. We have held a Ladies' Afternoon Tea and a Men's Outing in the past year, which all the congregation have greatly appreciated.

Wider Scene

There is a concern among our Office-bearers and congregation about the general direction of our denomination away from its biblical roots. We have a concern also for the proposed Presbytery Mission Act for our denomination which seeks to take resources away from local parish churches into speculative ministries. We continue to prayerfully seek God's wisdom and help to know how to respond to such proposed changes. The current situation is that the congregation is to work towards a union.

St Andrew's West Church of Scotland, Falkirk

Report of the trustees for the year ended 31 December 2024

Financial review

The main sources of income are voluntary offerings, donations and other giving of members, adherents and related organisations, and interest and dividends on congregational funds. Interest earned on deposits increased by £3,500. Unrestricted general income from offerings and gift aid fell by £17,500. This is attributed to the fact our minister retired and members left and as a consequence there has been a drop in income.

In terms of expense, the largest costs are in relation to the minister's stipend and the employees of the Church. The maintenance of the buildings is another major expenditure.

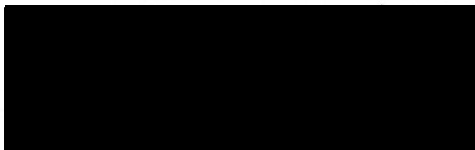
It is the Trustees' policy to hold reserves covering approximately three months expenditure. At the year end the Church holds unrestricted reserves of £162,797 (2023: £196,234) of which £65,304 (2023: £69,239) has been designated towards fabric and other specified costs. This leaves a balance of £97,493 (2023: £126,995) of unrestricted general reserves which is more than is required.

Statement of trustees' responsibilities

The trustees are responsible for preparing financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by



Session Clerk

Date

4 March 2025

St Andrew's West Church of Scotland, Falkirk

Independent examiner's report to the trustees on the unaudited financial statements of St Andrew's West Church of Scotland, Falkirk.

I report on the accounts for the year ended 31 December 2024 set out on pages 6 to 12.

Respective responsibilities of trustees and independent 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 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, 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. 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 whether the accounts present a 'true and fair view'.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which give me reasonable cause to believe that in any material respect the requirements:
 - proper accounting records are kept in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Chartered Accountant

Independent examiner

Barrie Scott & Co.

16-18 Weir Street

Falkirk

FK1 1RA

Date

17/3/25

St Andrew's West Church of Scotland, Falkirk

Receipts and Payments Account

For the year ended 31 December 2024

	Notes	Unrestricted General funds £	Unrestricted Designated funds £	Restricted funds £	2024 Total £	2023 Total £
Receipts						
Donations	1	41,930	120	-	42,050	62,468
Legacies		-	-	-	-	-
Hall rents		200	-	-	200	250
Deposit interest received		4,025	2,036	498	6,559	2,711
Other incoming resources		3	-	-	3	-
Total receipts		<u>46,158</u>	<u>2,156</u>	<u>498</u>	<u>48,812</u>	<u>65,429</u>
Payments						
Charitable activities	2	74,875	6,091	266	81,232	84,727
Governance costs		1,270	-	-	1,270	1,444
Total payments		<u>76,145</u>	<u>6,091</u>	<u>266</u>	<u>82,502</u>	<u>86,171</u>
Net receipts and payments before transfers		<u>(29,987)</u>	<u>(3,935)</u>	<u>232</u>	<u>(33,690)</u>	<u>(20,742)</u>
Transfers between funds		485	-	(485)	-	-
Deficit for the year		<u>(29,502)</u>	<u>(3,935)</u>	<u>(253)</u>	<u>(33,690)</u>	<u>(20,742)</u>

The notes on pages 8 to 12 form an integral part of these financial statements.


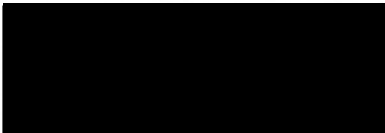
St Andrew's West Church of Scotland, Falkirk

Statement of Balances as at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Bank and cash in hand					
Opening Balances			209,841		230,583
Net deficit for the year			(33,690)		(20,742)
Closing Balances	5		<u>176,151</u>		<u>209,841</u>
Funds					
Restricted funds	9		13,354		13,607
Unrestricted designated funds	8		65,304		69,239
Unrestricted general funds	7		<u>97,493</u>		<u>126,995</u>
Total funds			<u>176,151</u>		<u>209,841</u>

		2024		2023
		Cost	Current value	Current value
Investments				
The Church of Scotland Investors Trust		<u>-</u>	<u>-</u>	<u>2</u>
Fixed assets				
Audio equipment		<u>774</u>	<u>-</u>	<u>194</u>
Debtors	4		<u>2,563</u>	<u>4,467</u>
Creditors	6		<u>4,144</u>	<u>2,180</u>

The financial statements were approved by the Deacons' Court on 4 March 2025 and signed on its behalf by


Session Clerk 


Treasurer 

St Andrew's West Church of Scotland, Falkirk

Notes to financial statements for the year ended 31 December 2024

1. Donations

	Unrestricted general funds £	Unrestricted designated funds £	2024 Total £	2023 Total £
Offerings & open plate	33,071	-	33,071	48,967
Tax recovered on gift aid	7,522	-	7,522	9,158
Other donations:				
Funerals	200	-	200	100
Fabric	-	-	-	-
Miscellaneous donations	137	120	257	100
Love Gift	-	-	-	2,651
Sunday School	-	-	-	358
Contributions from Congregational Organisations	1,000	-	1,000	1,134
	<u>41,930</u>	<u>120</u>	<u>42,050</u>	<u>62,468</u>

2. Costs of charitable activities

	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	2024 Total £	2023 Total £
National Ministry, mission & wider work	33,751	-	-	33,751	38,197
Wages and salaries	15,046	-	-	15,046	14,752
Pulpit supply	1,825	-	-	1,825	1,460
Christian education expenses	101	-	-	101	204
Council tax	1,528	-	-	1,528	3,487
Light & heat	8,867	-	-	8,867	5,292
Insurance	5,034	-	-	5,034	4,805
Repairs and maintenance	1,170	-	-	1,170	3,490
Fabric expenditure	-	5,494	-	5,494	4,364
Cleaning	304	-	-	304	281
Catering	123	-	-	123	406
Organ and piano expenses	1,144	-	128	1,272	1,010
Minister's travel and expenses	2,197	-	-	2,197	1,906
Printing, stationery and advertising	1,854	-	-	1,854	1,941
Telephone	704	-	-	704	756
Outreach expenses	-	-	-	-	30
Congregation organisations expenses	140	357	-	497	50
Special collections and donations	-	240	-	240	896
General expenses	1,087	-	-	1,087	1,171
Licences	-	-	138	138	229
	<u>74,875</u>	<u>6,091</u>	<u>266</u>	<u>81,232</u>	<u>84,727</u>

St Andrew's West Church of Scotland, Falkirk

Notes to financial statements for the year ended 31 December 2024

3. Trustees' emoluments

None of the Trustees received remuneration in their capacity as a Trustee.

[REDACTED], a Trustee, had Council Tax of £1,528 (2023: £3,487) paid on his behalf. £4,084 (2023: £3,734) was reimbursed to him for various expenses incurred on behalf of the Church.

During the year a further 4 Trustees were reimbursed a total of £431 for expenses incurred on behalf of the Church.

[REDACTED] a Deacons' Court member, received £10,716 (2023: £10,296) in her role as Church Secretary.

[REDACTED] a Kirk Session member, received £275 (2023: £185) for providing pulpit supply.

[REDACTED], a Kirk Session member, received nil (2023: £110) for providing pulpit supply.

[REDACTED] a Deacons' Court member, received £550 (2023: £800) for providing organ supply.

Church of Scotland congregations do not employ or directly pay the cost of their minister. Each congregation is asked to pay a "Ministries and Mission Contribution" which is calculated according to the level of income of the congregation. The amounts paid are used to provide ministry to all congregations and also to finance the work of the Church nationally and internationally.

Ministers' stipends are paid in accordance with the national stipend scale, which is related to the years of service. For the year under review the minimum stipend was £31,642 (2023: £30,135) and the maximum was £38,884 (2023: £37,032).

4. Debtors

	2024	2023
	£	£
Gift aid	2,500	4,404
Other receipts	63	63
	<u>2,563</u>	<u>4,467</u>

St Andrew's West Church of Scotland, Falkirk

Notes to financial statements
for the year ended 31 December 2024

5. Cash at Bank and in Hand

	2024	2023
	£	£
Bank accounts:		
Church current account	12,456	7,079
Organisations' bank accounts	6,568	6,955
Deposit account	157,109	36,741
Term Deposit	-	159,040
	<u>176,133</u>	<u>209,815</u>
Cash accounts:		
Organisations' cash	18	26
	<u>176,151</u>	<u>209,841</u>

6. Creditors: amounts falling due
within one year

	2024	2023
	£	£
Heat & light	821	857
Telephone	63	63
Locum minister	2,000	-
Flowers	-	-
Independent examiner	1,260	1,260
	<u>4,144</u>	<u>2,180</u>

7. Unrestricted general funds

	At 1 January 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2024 £
General fund	<u>126,995</u>	<u>46,158</u>	<u>(76,145)</u>	<u>485</u>	<u>97,493</u>

St Andrew's West Church of Scotland, Falkirk

Notes to financial statements for the year ended 31 December 2024

8. Unrestricted designated funds

	At 1 January 2024 £	Incoming resources £	Outgoing resources £	At 31 December 2024 £
Fabric reserve fund	39,741	1,111	(5,494)	35,358
General reserve fund	21,826	827	-	22,653
Sunday School	6,493	90	(477)	6,106
Ladies Fellowship	102	2	-	104
Baby Group	421	6	-	427
Youth Club	461	-	-	461
Donations	195	120	(120)	195
	<u>69,239</u>	<u>2,156</u>	<u>(6,091)</u>	<u>65,304</u>

Designated funds consist of various amounts set aside by the Trustees for specific purposes.

9. Restricted funds

	At 1 January 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2024 £
Hodge Trust	1,611	61	-	(61)	1,611
Kellock Fund	11,187	424	-	(424)	11,187
Gunn Legacy	809	13	(266)	-	556
	<u>13,607</u>	<u>498</u>	<u>(266)</u>	<u>(485)</u>	<u>13,354</u>

Purposes of restricted funds

Hodge Trust

This is a legacy of the late Alexander Hodge for £1,000, the interest to be used to augment the Minister's stipend.

Kellock Fund

This is a legacy of the late George Kellock for £2,000, the interest on which is to be used for the maintenance and fabric of the Church.

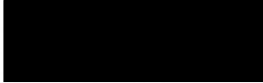
Gunn Legacy

This is a legacy of the late Miriam May Gunn for £4,000 for the promotion and the activities of the church choir and the enhancement of music in public worship.

St Andrew's West Church of Scotland, Falkirk

Notes to financial statements
for the year ended 31 December 2024

10. Collections for Third Parties

	2024	2023
	£	£
Harvest collections:		
Scottish Bible Society	-	365
Quiet Waters	-	365
	<u>-</u>	<u>730</u>
Christmas collections and coffee morning:		
Strathcarron Hospice	<u>1,470</u>	<u>-</u>
Minister retiral:		
	<u>1,275</u>	<u>-</u>