

**The Church of Scotland**  
**Larbert West Parish Church**

**ANNUAL REVIEW & FINANCIAL STATEMENT**

**2023**

**to be presented to the**

**MEETING OF THE TRUSTEES**

**on**

**19th March 2024**

**Congregation No: 221367**

**Charity No: SC012251**



## OUR MISSION

Our Mission Statement, displayed in the vestibule of the church states that - Our Mission is to bring people to know God by proclaiming the Good News of Jesus Christ through meaningful worship, loving fellowship and active outreach into the community

We achieve this by:

### Providing Opportunities for Worship:

During 2023 we continued to stream our Sunday morning worship services and send out paper and email copies of services for those who were unable to attend or could not access the streamed services.

In the spirit of increasing collaboration with other Larbert Churches we held and contributed to some joint services. We held and hosted a short early morning service on Easter Sunday followed by breakfast. Larbert West also hosted a Joint Service of lessons and carols at Christmas. Our organist and those from Larbert East and Stenhouse and Carron led the worship and co-operatively rehearsed and conducted a joint churches choir. There is a weekly Prayer Group meeting and we produce a monthly Prayer Focus leaflet.

### Providing Opportunities to Meet:

Members run a several groups and organisations which provide a range of physical, spiritual and social activities for anyone who wishes to participate. The premises are also available for hire by community groups and for birthday parties and other events.

### Providing Opportunities to Get to Know Us:

Individual members are involved in many clubs and associations, including charity work of different types, with and without religious attachments, allowing them to continue to carry out the objectives of the congregation in a community setting.

## WHO WE ARE AND HOW WE WORK

Congregational Reference Number: 221367

Charity Reference Number: SC012251

Charity Name: Larbert West Parish Church of Scotland

Contact Address: 

### Structure, Governance and Management

The church is administered under the Model Deed of Constitution, 23<sup>rd</sup> December 1957, as amended thereafter.

### Recruitment and appointment of Trustees

Members of the Kirk Session and Congregational Board are the charity trustees together with the Minister. The Kirk Session members are the Elders of the church and are chosen by the Kirk Session from those members of the congregation who are considered to have the appropriate gifts and skills. The Congregational Board is made up of 12 Elders and an equal number of members who are appointed from within the congregation if there are sufficient volunteers. Members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the church, to become members of the Board. Board members are then elected by the Congregation at the Stated Annual Meeting and serve for a period of three years after which they may seek re-election at the next Stated Annual Meeting. Elders are appointed to the Board annually by the Kirk Session.

### Organisational Structure

The Congregational Board is chaired by the Interim Moderator and meets at least five times in a year. Certain responsibilities are delegated to the Finance Committee, the Property Committee and the General Administration Committee as appropriate. The Kirk Session is chaired by the Interim Moderator and meets five times a year and is responsible for spiritual affairs within the church. This year we have been holding joint Kirk Session and Congregational Board meetings.

The parent Charity is The Church of Scotland, Charity Reference Number SC011353.

## Objectives and Activities

- **Objectives**

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 in various ecumenical bodies in Scotland and beyond to promote the advancement of religion.

- **Activities**

Larbert West's Facebook page has continued to be a source of outreach, and is kept updated. Those who are able are encouraged to share in worship with Larbert East Church who offer worship each Thursday morning. Throughout 2023 we sought opportunities to join with our neighbouring churches. We have also been involved in fortnightly breakfast prayer meetings held via Zoom.

The Guild continue to meet regularly, benefiting from the mutual support gained through meetings and activities and met several times for afternoon tea over their summer. They organised a Christmas Carol Concert open to other Guilds and members of the congregation. The Guild participate in the World Day of Prayer meeting with other Guilds in the Larbert area.

Larbert Men's Christian Association meets regularly with talks, visits and an annual Communion Service.

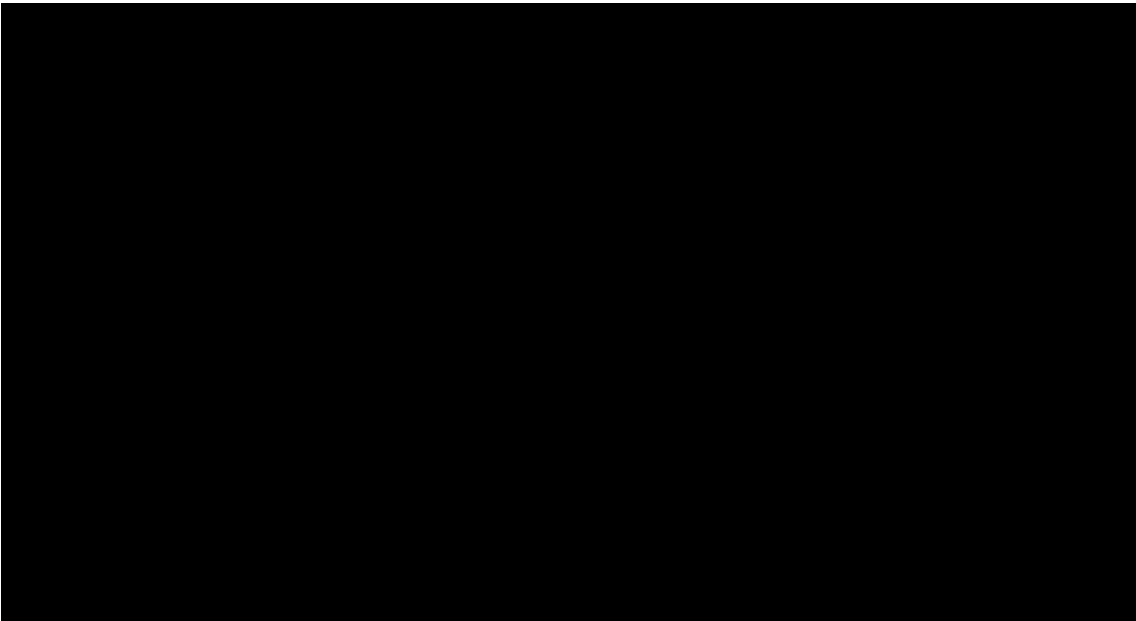
Our mission, to communicate God's love and share the Good News of the Gospel message continues, stronger than ever. We have discovered that the church is more, much more than just a building, it is all God's people, wherever, and however, they may choose to join with us.

## Statement of Trustees' Responsibilities

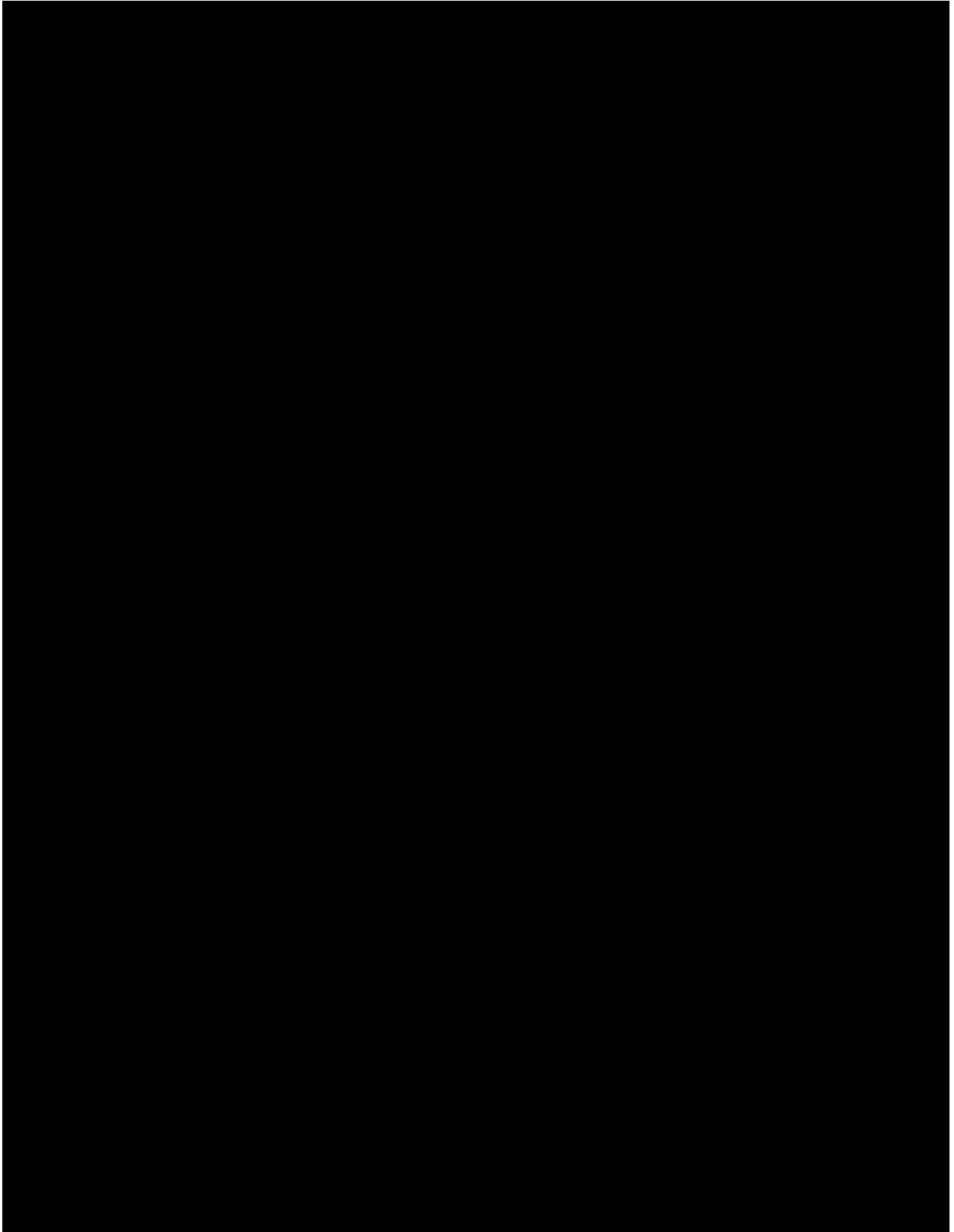
The Kirk Session/Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session/Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the church at that time. This must be done to ensure that the financial

statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

## **CONTACT US**



## TRUSTEES



## What we DO

We meet for worship each Sunday mornings with the services live-streamed. We have various hall lets - Aerobics, Tai Chi, Yoga, Enjoy-a-Ball and Italian Classes with occasional private parties. The Boys' Brigade continue to meet and sometimes take the boys to camp or to other events. There is a weekly badminton group. All of the groups which meet on our premises provide a valuable outreach for the congregation to people, young and old, and offer a supportive and safe environment in which to meet and grow in body, mind and spirit.

Our Probationer Minister [REDACTED] was ordained in January 2023 and has continued serving as our Assistant Minister. We will not be allowed to call a new minister until the reorganisation of the Larbert churches has been finalised. We are currently working under the guidance of an Interim Moderator, firstly [REDACTED] who was then replaced by [REDACTED]. We have been placed in a Cluster with three other local churches and hope to unite once the Presbytery Mission Plan is accepted.

The congregation is still twinned with the Zolozolo CCAP (Church of Central Africa Presbyterian) congregation of Zolozolo East in Mzuzu, North Malawi but as communication is increasingly infrequent and there has been no contact since before Christmas we are looking into breaking the partnership. The congregation of Larbert West continues to support its twin congregation in prayer. Individual members of the congregation continue to support the Larbert Churches Youth Trust's Schools worker and one of our members serves on the committee. Two youth workers work in Larbert High and its feeder primaries and with local congregational support, continue to encourage young people in their developing faith. The Kirk Session support a child through SOS Children's Villages.

Our Lady of Lourdes and St Bernadette's RC Church worked with us and Larbert East through shared work for Christian Aid. Individual members are involved in church work at Presbytery on action groups and "All Guilds Together". The congregation supports the local "Keep Larbert and Stenhousemuir Beautiful" group with regular donations of foodstuff being made to the collection point in the vestibule for distribution by the group at their pantry (SC number SC050944). We have again supported Home-Start Falkirk with donations at Christmas of wrapped gifts and monetary donations (SC Number SC039172). Some of the congregation took part in a group from all the churches who sang Christmas Carols in Asda, Stenhousemuir, to bring the spirit of Christmas to the local community. The Joint choir also sang in several Care Homes at Christmas.



## **Communication**

The website continues to be a method of contact and is kept up to date with material being added to promote the work of the congregation. The church has a Facebook page which has been used to publicise activities. We have used various banners outside the church to publicise events.

Our quarterly newsletter “WestWords” is a valuable communication to every member, keeping them up to date with all aspects of church life, plans, organisations and events. We produce an email version and deliver a paper copy to those who prefer a hard copy or do not have access to email.

Some members who are not able to attend church receive a printed or emailed “Worship at Home” sheet each week with intimations and details of the Sunday service.

## **Membership**

During 2023 overall membership decreased by 11. The congregation lost 7 members due to death and 4 by Certificate of Transference, there were no new members joining the church. The Trustees continue to encourage interest in the various activities by publicising in the local press and by various banners attached to the railings in front of the church. The Facebook page is also a useful way to generate interest in the congregation and to engage with those further afield.

The Safeguarding Coordinator continues to ensure that the ever-changing requirements for protecting vulnerable groups are upheld and informs volunteers of training opportunities when courses are available. Currently, we do not have children attending a Sunday School so we do not have members of the congregation with a current PVG in 2023 and all previous members completed Leaver’s Forms as required. The Safeguarding Co-ordinator completed the application process for three Boys’ Brigade helpers. [REDACTED] Assistant Minister joined the Safeguarding Panel. The Safeguarding Co-ordinator and Session Clerk attended Advanced Safeguarding Training and the Session Clerk obtained an updated Basic Disclosure.

## **FUTURE PRIORITIES**

2023 brought continued challenge to the National Church; this has increased the urgency with which all congregations need to engage with review and adjustment.

Churches throughout Scotland have been asked to find creative new ways of working together. Representatives from the six Larbert area churches have been involved in discussions to find a way forward towards the goal of reducing the number of

ministries. Our new Cluster has four churches and once we officially become a union, we will have one building retained with the other three closing. We also aim to explore new, creative ways to reach out to the community and to be relevant to the needs of the local people based on the Church of Scotland's Five Marks of Mission.

## **FINANCES**

The membership donates by Free Will Offering envelopes and Standing Order, and by cash donation. Gift Aid is reclaimed for givings where possible.

The year to 31<sup>st</sup> December 2023 saw the financial reserves of Larbert West decrease again, with a reported deficit of £9,331 for the year. While the budgeted deficit was £21,340 it would seem that we have done well to reduce that expected level of deficit, however the headline remains that we are still operating in a deficit position, and once again using reserves to help fund the day-to-day operation of the church.

The apparent saving compared to budget is largely due to not having to incur locum costs, with the corresponding increase in Giving to Grow charge - once our probationer minister was ordained -not fully offsetting this saving.

Income for the year was £66,960, which was £801 more than the previous year. Regular givings have continued to fall – down £4,168 on previous year – as our membership declines. We were fortunate that interest rates have increased, as the interest received on reserves increased £4,049 from last year. However, as previously mentioned, with our ongoing deficit situation, reserves will decline and interest rates are unlikely to stay as high into the future, and so we cannot rely on interest to be a consistent income source in the future. Hall Lets also helped to offset the decline in givings income, with our letting income increasing by £1,426 from the previous year.

Expenditure for the year was £76,291, which was £8,387 more than the previous year. A large proportion of this was down to Gas charges which increased considerably from the previous year. The increase in gas charges were partly offset by a reduction in our Giving to Grow charge compared to previous year, due to an element of vacancy allowance being applied to the charge for the year.

Our total reserves have now decreased to £136,711.

The presentation to the Trustees takes place on 19<sup>th</sup> March 2024 with the presentation to the membership at the Stated Annual Meeting on 21<sup>st</sup> April 2024.

## RESERVES POLICY

We have reserve funds which are sustained by Bank Interest and any surpluses achieved. This allows for any major or unforeseen projects to be tackled without special fundraising which might affect regular givings.

We operate four unrestricted reserve funds as follows:

- The Reserve Fund is built up through bank interest and surpluses achieved in the General Fund. Its purpose is to provide financial backing against any unexpected, emergency and uninsured demand for finances in any year and it is hoped to maintain that fund at a level of one year's Offerings (excluding refunds of tax).
- The Legacy Fund is used to hold unrestricted legacies received with the purpose of providing capital for specific projects which might be in line with the donor's suggestions or interests.
- The Fabric Fund is built up through interest and specific surpluses achieved in the General Fund by comparing maintenance budget with actual maintenance spend. The trustees are required by the Constitution to operate such a fund which should be maintained at a level of one year's Offerings (excluding refunds of tax).
- The Organ Fund represents the balance of monies which, though unrestricted, were initially obtained for the purpose of organ maintenance. The capital will be used for this purpose and the fund will not be replenished as the capital becomes exhausted.

Independent Examiner [REDACTED]

Bankers - Virgin Money, 1 Bank Street, Falkirk, FK1 1NB and  
Royal Bank of Scotland, 2 Newmarket Centre, Falkirk, FK1 1JX

Approved by the Trustees and signed on their behalf

[REDACTED]

Session Clerk

[REDACTED]

Treasurer

Date: 19<sup>th</sup> March 2024

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LARBERT WEST PARISH CHURCH

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on Pages 11 to 15.

### **Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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**

An 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 the view given by the accounts.

### **Independent Examiner's statement**

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Address:

Date:

21. APR 2024

**LARBERT WEST PARISH CHURCH**  
**Receipts and Payments Account**  
**Year ended 31 December 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	TOTAL 2023 £	TOTAL 2022 £
<b>Receipts</b>	<b>Note</b>					
Donations	3	57,460	-		57,460	62,134
Activities for generating funds		-			-	-
Bank & Deposit interest		4,769			4,769	720
Investment income		-			-	-
		62,229	-	-	62,229	62,854
Rental of Halls		4,731			4,731	3,305
<b>Total Receipts</b>		<b>66,960</b>	<b>-</b>	<b>-</b>	<b>66,960</b>	<b>66,159</b>
<b>Payments</b>	<b>4</b>					
Costs of generating funds		94			94	124
Charitable activities		76,197			76,197	67,780
Governance costs		-			-	-
<b>Total Payments</b>		<b>76,291</b>	<b>-</b>	<b>-</b>	<b>76,291</b>	<b>67,904</b>
<b>Surplus/(Deficit) of Receipts over Payments for the year before transfers</b>		(9,331)	-	-	(9,331)	(1,745)
<b>Transfers</b>		-	-		-	-
<b>Surplus/(Deficit) of Receipts over Payments for the year</b>		<b>(9,331)</b>	<b>-</b>	<b>-</b>	<b>(9,331)</b>	<b>(1,745)</b>



**LARBERT WEST PARISH CHURCH**

**Statement of Balances**

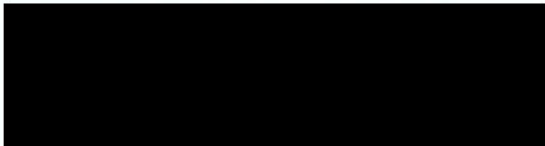
**Year ended 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Bank &amp; Deposit Balances</b>					
Bank & deposit balances brought forward	146,042			146,042	147,787
<b>Movement in year:</b>					
Surplus/(Deficit) of Receipts over Payments for the year	(9,331)	-	-	(9,331)	(1,745)
<b>Bank &amp; deposit balances carried forward</b>	<b>136,711</b>	<b>-</b>	<b>-</b>	<b>136,711</b>	<b>146,042</b>
<b>Investments at market value</b>					
	-	-	-	-	-
<b>Assets</b>					
Gift Aid Receivable	-	-	-	-	-
<b>Liabilities</b>					
Cost of repair not yet billed	-	-	-	-	-

Approved by the Trustees and signed on their behalf

  
Session Clerk

Date: 19th March 2024

  
Treasurer

## **LARBERT WEST PARISH CHURCH**

### **Notes to the Accounts**

**Year ended 31 December 2023**

#### **1. Trustee Remuneration and Related Party Transactions**

During the year 2023, the following payments to Trustees were made. [REDACTED], who is a member of the Congregational Board and Kirk Session, and husband of [REDACTED] Session Clerk, received 3,102 for providing his services as organist during the year.

[REDACTED] who is a member of the Congregational Board and Kirk Session, received £36 payment for Sound System/AV Operative

The Minister [REDACTED] received £330 for reimbursement of expenses. Total Council Tax paid for the Manse in 2023 was £2,368

#### **2. Movements in Funds**

	At 1 Jan 2023	Receipts	Payments	Transfers (Out)/In	At 31 Dec 2023
	£	£	£	£	£
<b>Unrestricted funds</b>					
Designated Reserve Fund	59,349	64,129	(70,672)	(1,229)	51,577
Designated Legacy Fund	32,981	1,077		(200)	33,858
Designated Fabric Fund	51,470	1,681	(5,259)	1,429	49,321
Designated Organ Fund	2,242	73	(360)		1,955
	<u>146,042</u>	<u>66,960</u>	<u>(76,291)</u>	<u>-</u>	<u>136,711</u>
<b>Restricted funds</b>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Endowment funds</b>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>146,042</u></u>	<u><u>66,960</u></u>	<u><u>(76,291)</u></u>	<u><u>-</u></u>	<u><u>136,711</u></u>

#### **Purposes of Designated Funds (or see Page 10)**

**Reserve Fund:** The Trustees have set aside funds for unexpected, emergency and uninsured demand for finances in any year

**Legacy Fund:** The Trustees have set aside funds for specific projects which might be in line with the donor's suggestions or interests

**Fabric Fund:** The Trustees have set aside funds for the maintenance of the Church property

**Organ Fund:** The Trustees have set aside funds for the maintenance of the Church organ

**LARBERT WEST PARISH CHURCH**  
**Notes to the Accounts (Contd.)**  
**Year ended 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>3. Analysis of Donations</b>					
FWO Scheme (non-Gift Aid)	7,397			7,397	4,724
Gift Aid Donations	36,697			36,697	44,112
Tax Recovered on Gift Aid Donations	10,761			10,761	11,055
Ordinary Offerings (Open Plate)	1,195			1,195	621
Church Boxes	133			133	179
Other Offerings, Donations, Gift Day etc	1,277			1,277	1,443
	<b>57,460</b>	<b>-</b>	<b>-</b>	<b>57,460</b>	<b>62,134</b>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	94			94	124
	<b>94</b>	<b>-</b>	<b>-</b>	<b>94</b>	<b>124</b>
<b>Charitable activities</b>					
Giving to Grow Allocation	32,969			32,969	37,806
Less: Endowment Income	(499)			(499)	(499)
Presbytery dues	1,179			1,179	1,683
Minister's expenses	556			556	589
Pulpit supply	269			269	-
Organist	3,366			3,366	3,516
Other staffing costs	36			36	37
HMRC	19			19	9
Church Cleaning	3,524			3,524	3,091
Fabric repairs & maintenance	5,259			5,259	4,771
Council Tax	2,368			2,368	2,653
Heat and Light	21,090			21,090	8,058
Insurance	3,372			3,372	3,444
Mission	15			15	150
Education & Training	-			-	-
Organ & music	872			872	477
Printing/Stationery/Postage/ Telephone/WiFi	1,182			1,182	1,438
Other Expenses	620			620	557
	<b>76,197</b>	<b>-</b>	<b>-</b>	<b>76,197</b>	<b>67,780</b>



**5. Minister's Stipend**

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 service. For the year under review, the Minimum Stipend was £30,135 and the Maximum Stipend in 5th and subsequent years of service was £37,032.

**6. Collections for Third Parties**

**2023**

**£**

SOS Children	302
Christian Aid	972
Room to Grow	54
Canmore Trust	97
Crossreach	22

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**1,447**

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