

LAW PARISH CHURCH

(Church of Scotland)

www.lawparishchurch.org



LAW PARISH CHURCH

Trustees' Annual Report & Receipts & Payments Accounts

For the year ending 31st December 2024

Trustees Annual Report Year ended 31 December 2024

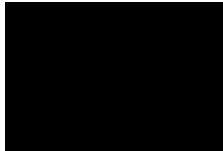
Reference and Administrative Information

Charity name: Law Parish Church

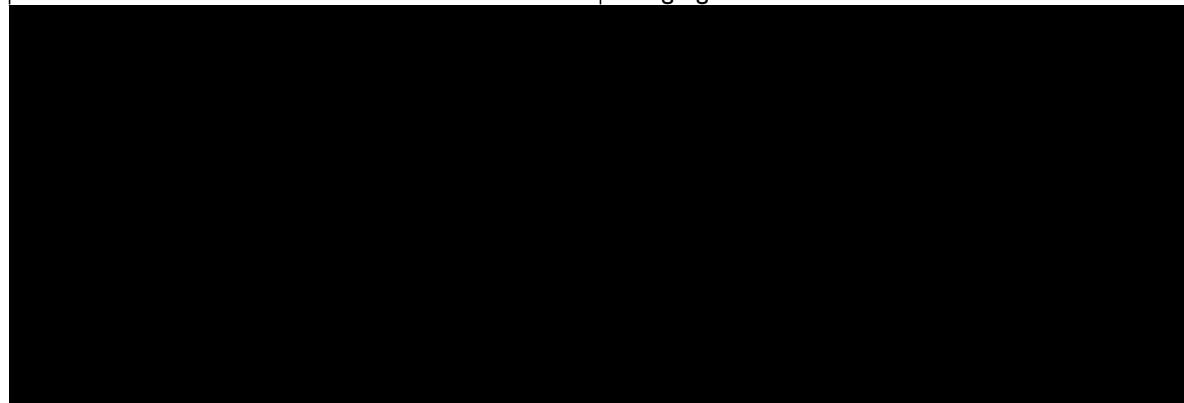
Charity Registration Number: SC 013217

Congregation Reference No: 130719

Contact address:



Trustees

Kirk Session members	Congregational Board members
	

Principal office-bearers

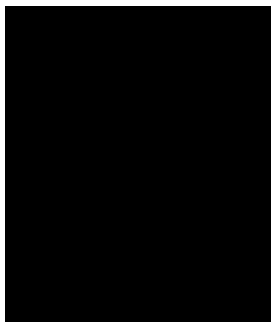
Interim Moderator:

Assistant Minister:

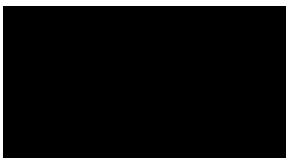
Session Clerk:

Clerk to the Board:

Church Treasurer:



Independent examiner:



Bankers:

Bank of Scotland
27/29 Main Street
WISHAW
ML2 7AF

Trustees' Annual Report (cont.)

Year ended 31 December 2024

Structure, Governance and Management

Governing document

On 2nd February 2025, at a Congregational meeting, following approvals by the Kirk Session and Congregational Board, it was agreed to adopt a unitary constitution.

Recruitment and appointment of trustees

The Kirk Session is responsible for spiritual matters and for financial, property, safeguarding etc, matters that support worship, ministry, mission and pastoral care.

Members of the Kirk Session and any other office holders, who are not elders, are the charity trustees. The Minister of the parish, who is a member of the Kirk Session, moderates meetings of this board.

Organisational structure

The Kirk Session would normally meet at least seven times a year. The Church of Scotland is Trinitarian in doctrine, Reformed and Evangelical in tradition and Presbyterian in governance. It exists to glorify God and to work for the advancement of Christ's Kingdom in the world. The Kirk Session recognises the supreme authority of God's Word in Scripture and is subject to the supervision and decisions of the Presbytery of Forth Valley and Clydesdale and of the General Assembly of the Church of Scotland.

Objectives and activities

As a national Church, the Church of Scotland 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.

Activities particular to this congregation are: -

Services of Worship	The Guild
Sunday Club	Craft Club
Bible study and prayer	Coffee Mornings
Annual Fete	Food Bank

Achievements and Performance

Services of Worship - Rev Jonathan Lyall was appointed assistant minister in November 2024. Sunday morning services continued to be streamed online, attracting people from far and wide and offering those closer to home a choice, if they could not attend in person. These services can be found on Facebook. We celebrate the sacrament of Communion on the fourth Sunday in the months of February, June and October and continue with special services for Easter, Harvest, Remembrance and Christmas. Two children were baptised in 2024, and midweek services were re-started on a Wednesday morning.

Coffee Times - these are usually held regularly throughout the year by the Guild and tea/coffee and biscuits are available after all weekly services. This provides an opportunity to 'meet and greet' and proceeds of any donations go to the church refurbishment and/or various charities.

Food Bank - a monthly food bank operates, attended by a volunteer/s from the Community Council and a church representative. Tea/coffee and biscuits are available, creating a 'warm space.'

Trustees' Annual Report (cont.)
Year ended 31 December 2024.
Achievements and Performance (cont.)

Sunday Club - this year, started off well; with seven children attending Sunday club regularly. Unfortunately, numbers dropped after the summer due to three of the families moving home, out of the village. Jean and I would love to welcome any children from three years upwards to join us.

We continue to use teaching material from a Christian website and material from the Glo Bookshop. We also use videos from Saddleback kids, to tell the bible story and make crafts/wordsearch to accompany the stories each week.

This year we have had a few baptisms and continue to give the baby a toy prayer pet, who recites a bedtime prayer. We give the children a book from the Glo Bookshop when we finish for the summer, also Easter eggs and selection packs at Christmas.

The Guild - the Guild has had another good year with attendance usually around 16/17 and has had a variety of speakers. This year we had a Guest afternoon where we invited the ladies from St.Andrew's, St. John's and Kirkton Guilds. Our speaker that day was Bill Simpson, who gave us an afternoon of music and magic. Our monthly coffee afternoons have an average attendance of 16/18. We had an outing to the Radstone Hotel for afternoon tea and are looking forward to our summer outing to Dumfries House. This year two of our members, Elsie Chalmers and Ellen Young, were presented with a certificate and badge to celebrate 40 years as members of Law Guild.

Bible study and prayer – a group has been meeting on a Tuesday evening, combining bible study and prayer. This group allows for thought-provoking study and discussion before moving to a time of prayer for any specific needs. This has been well attended and will continue throughout the year, and we will look to integrate additional times of prayer into all that we do. There had previously been opportunities a couple of times per year to have the church open for a quiet time of prayer and although this had been on hold, it will be restarted this year, beginning during Holy Week.

The Craft Club - the Craft Club continues to meet every Friday afternoon. There are nine ladies, and we would welcome any new members. Most of the ladies knit, but some do embroidery or card making. We make items for personal use and for charity. We meet for two hours but have a break for tea/coffee mid-way. The chat lasts for the full 2 hours!!

Property Report

There have been no issues with either church or manse this year which is good news.

The Church

The roofs on both church and hall have needed repair for some time, however this situation has worsened after the current high winds. Quotes will be obtained, and necessary work will be carried out.

The Manse

The manse is currently vacant, and regular checks are being carried out. The current boiler has been condemned; however, we have permission to replace this.

Thank you to all who help with repairs and gardening behind the scenes. All your hard work is greatly appreciated.

Health and Safety report / data protection - the post of H&S Coordinator comes under Property, and is presently still vacant– would you, or anyone you know, consider this? We are also doing our best to keep in line with data protection legislation and recommendations, whilst still looking to fill this post.

Trustees' Annual Report (cont.)
Year ended 31 December 2024
Achievements and Performance (cont.)

Pastoral Care - the Pastoral Care Team continue to reach out to people who are unable to attend church for various reasons, offering assurance of confidentiality. The team is made up of six members of our congregation.

In Easter 2024 we delivered 18 gifts to members of the congregation, we visited and delivered cards in October, and at Christmas visited and delivered gifts again. Other visits are made throughout the year and cards delivered to the congregation and people in the village. Flowers are delivered weekly by our Flower Convenor, [REDACTED] and many of the cards are made by [REDACTED].

Sadly, we lost three of our congregation friends, who are missed by many of us. Please contact me, [REDACTED] on 07592 860769 if you know of anyone who might benefit from a telephone call or visit. Lastly, once again I would like to thank our team members and the Rev Jonathan Lyall for their faithful support to the congregation here in Law.

Kirk session - after the recent decision to change to unitary constitution, KS and CB reports will merge next year and will be titled 'Kirk Session'. [REDACTED] from Overtown Parish Church was our interim moderator until 30.11.24, and on 01.12.24 Rev Iain Murdoch was appointed. After [REDACTED] accepted a new post in the borders and left on 13.09.24, we welcomed Rev Jonathan Lyall as our assistant minister from 01.11.24. We wish both Lorna and Kwame many blessings for their futures.

We remain at 9 elders at present and the roll stood at 141 members and 3 adherents at year end 2024. Under the Presbytery of Forth Valley and Clydesdale, Mission Planning is ongoing, a cluster group has been formed, and members from Law and Carluke are working together to consider where and when services will be held, housing the Dementia Hub, etc. We extend sincere thanks to the KS members who are taking this forward, and we pray that we can progress in unity and fellowship. [REDACTED] held an information/discussion session after worship recently, to advise the congregation of the above in more detail.

Ellen Young was presented with a certificate for 31 years as an elder and [REDACTED] were presented with certificates for 40 years of Guild membership. The Kirk Session appreciates all that the congregation does for our church; there are many unseen contributors, so thank you all. Thank you for continuing to uphold us and the wider church in prayer.

Congregational board - the board continued to be kept busy with general maintenance and repairs to the church and maintenance in the now vacant manse. As you will see from the property report, the church and hall roofs require immediate attention, all the more so after the stormy weather. Presbytery has lifted the embargo on church improvement work, which will be discussed by the cluster group, unless urgent. We are extremely grateful to [REDACTED] [REDACTED] has been holding down the position of treasurer, despite his resignation a couple of years ago. Please contact us if you, or anyone you know, can help with this in a book-keeping capacity. Thanks to [REDACTED], who continues to manage the flower donations and the 'Lets diary'. Sadly, we lost the martial arts group booking on Tuesday evenings, due to local competition. However, we are still available for lets and other events. Thanks also go to [REDACTED] for his excellent work as our 'handyman'.

Trustees' Annual Report (cont.)
Year ended 31 December 2024
Achievements and Performance (cont.)

Safeguarding - [REDACTED] are still the Safeguarding coordinators for Law Parish Church.

Seven regulated workers completed their safeguarding courses this year, which means that all our 29 regulated workers in Law Parish Church have now completed either the Introductory Safeguarding Course or the BB module 4 Course, to meet the requirements from Church of Scotland.

A Safeguarding Panel has now been set up, which deals with any Safeguarding issues that may arise. The Panel consists of three members who have attended both the Introductory Safeguarding Training Course and the Advanced Safeguarding Training Course, two of them attended in 2023 whilst the other one attended 2024.

There were two new regulated workers this year; one appointed on 11/04/2024 as a regulated worker in the Girls' Brigade and one appointed on 04/06/2024 as a regulated worker with children in the creche.

There was another regulated worker appointed as a transfer from another church, to be a Lieutenant in the Boys' Brigade; he began his regulated work with 1st Law BBs on 25/10/24, after transfer and necessary documents were completed and approved by the Kirk Session as well as the approval from BB Headquarters.

Five elders have now attended the Trustee Safeguarding Training Course, which was held on 12 October 2024; more courses are due to become available and another four elders must attend. This will remain ongoing, and the elders still to do this will be notified immediately once a Safeguarding Training Course becomes available.

As from 01/05/2024 the Boys Brigade are responsible for the PVG Scheme membership applications for any of their regulated workers, but monitoring has still to be carried out by the Safeguarding Coordinators, as they are still included in the Safeguarding register for Law Parish Church.

During last year we removed five names from the PVG regulated workers list for Law Parish Church; this was due to them either leaving our Church or wishing to resign from their post.

In 2024 a Data Cleanse was completed and the Church of Scotland Safeguarding Service in Edinburgh was notified.

The PVG list for Law Parish Church has now been updated and is monitored by the coordinators.

Trustees' Annual Report (cont.)

Year ended 31 December 2024

Financial Review

The total income for 2024 was £42,622 with total payments of £43,482 giving a deficit of £860 for the year.

The main source of income for Law Parish Church is the weekly offerings, (i.e., gift aided offerings, free will offerings, open plate, other donations/offerings, and tax reclaimed from gift aided offerings). Gift aid donations decreased by 1% from £18,484 to £18,299. The tax reclaimed decreased from £5,396 to £5,249 due to the reduction in gift aid donations. Freewill offerings decreased by 7% from £6,467 to £6,018. There has been an increase of £987 from Open plate donations compared to the prior year. Other donations/offerings have decreased from the previous year being £5,640 in 2023 to £3,198 in 2024, this is mainly due to funds received from the gift day in 2023 which wasn't held in 2024.

Total expenditure has decreased by 31% from £62,754 to £43,482. The primary reason for the decrease in expenditure is the reduction in repair and maintenance costs, which have gone down from £38,103 to £6,299 due to the refurbishment of the Manse and church cupboard expenses incurred in 2023. However, this is offset by an increase of £14,200 in our Giving to Grow payments, which have risen since 2023 because the church has not been allocated a vacancy allowance in 2024.

Reserves Policy

It is the trustees' policy to hold reserves of approximately six months' expenditure including designated funds. At the year end the church held unrestricted cash funds of £33,976 of which £926 has been appointed for church organisations. The remaining balance of £33,050 represents about 9 months' expenditure which exceeds the trustees' policy.

The church also held £22,307 of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' responsibilities

The members of 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.

Approved by the Trustees and signed on their behalf,



Date: 19/03/2025

LAW PARISH CHURCH Charity No. SC013217

Independent Examiner's Report to the Trustees of Law Parish Church

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 10 to 16.

Respective responsibilities of trustees and examiner

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

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

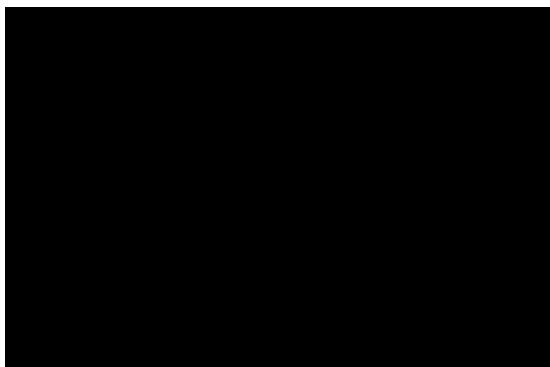
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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



Date: 19/03/2025

Law Parish Church
Receipts and Payments Account
Year Ended 31 December 2024

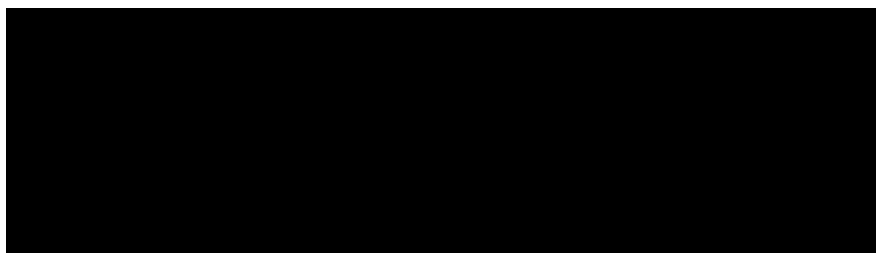
		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
<u>Receipts</u>						
Donations	3	36,773	550	-	37,323	39,559
Legacies		-	-	-	-	-
Activities for Generating Funds		1,302	-	-	1,302	-
Bank & Deposit Interest		-	222	-	222	158
Investment Income		-	-	-	-	-
		38,075	772	-	38,847	39,717
Rental of Premises (Church Halls)		860	-	-	860	370
Sale of Assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	14,000
Designated Fund Receipts		2,915	-	-	2,915	1,714
Other Receipts		-	-	-	-	-
		3,775	-	-	3,775	16,084
Total Receipts		41,850	772	-	42,622	55,801
<u>Payments</u>						
Cost of Generating Funds	4	265	-	-	265	218
Charitable Activities		40,299	133	-	40,432	59,935
Designated Funds		2,785	-	-	2,785	2,601
Payments		-	-	-	-	-
Investments		-	-	-	-	-
Assets		-	-	-	-	-
Total Payments		43,349	133	-	43,482	62,754
Excess of receipts over payments for the year before transfers		(1,499)	639	-	(860)	(6,953)
Transfers		-	-	-	-	-
Excess of receipts over payments for the year after transfers		(1,499)	639	-	(860)	(6,953)

Law Parish Church
Statement of Balances
Year Ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank and Deposit Balances</u>						
Balance brought forward (General)		35,475	21,668	-	57,143	64,096
Movement in year:						
Excess of receipts over payments for the year		(1,499)	639	-	(860)	(6,953)
Balance carried forward		<u>33,976</u>	<u>22,307</u>	<u>-</u>	<u>56,283</u>	<u>57,143</u>

The accounts were approved by the Kirk Session and Financial Board on 19th March 2025.

For and on behalf of the Kirk Session and Financial Board



Law Parish Church
Notes to the Accounts
Year Ended 31 December 2024

1. Trustee Remuneration and Related Part Transactions

During the year 2024 six trustees received reimbursement of expenses incurred, which amounted to £816.92. (2023: Six trustees, amounting to £6,304.06). In addition, Council Tax of £1,923.93 was paid for the manse for the year (2023: £2,285.03).

No trustee received remunerations during the year 2024 (2023: No trustees amounting to £0.00)

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.

2. Movement in Funds

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	At 31 Dec 2024 £
Unrestricted Funds					
Designated Guild	702	2,747	2,611	-	838
Designated Sunday Club	94	168	174	-	88
CofS Investors Trust Deposit Fund	20,000	-	-	-	20,000
	20,796	2,915	2,785	-	20,926
General Fund	14,679	38,935	40,564	-	13,050
Unrestricted Funds Total	35,475	41,850	43,349	-	33,976
Restricted Funds					
Extension Fund	18,618	222	-	-	18,840
Pastoral Care Fund	300	-	133	-	167
Ministers' IT Fund	1,200	200	-	-	1,400
Benevolent Fund	1,050	350	-	-	1,400
COVID-19 Grant	102	-	-	-	102
Kick Start Mission Fund	398	-	-	-	398
Restricted Funds Total	21,668	772	133	-	22,307
Total funds	57,143	42,622	43,482	-	56,283

Purposes of Designated Funds

Guild Fund: These funds are held by the Guild for the general running of their organisation.

Sunday Club Fund: These funds are held by the Sunday Club for the general running of their organisation.

CofS Investors Trust Deposit Fund: These funds are held by CofS for the running of Law Parish Church.

The General Fund is for the general running and maintenance of Law Parish Church and Manse.

Purposes of Restricted Funds

Extension Fund: This fund was set up as a fund to help with the building of an extension.

Pastoral Care Fund: This fund was set up as a fund as emotional and spiritual support for congregation Members.

Ministers IT Fund: This fund was set up as a fund for the renewal of ministers' computer equipment as per Presbytery regulations.

Benevolent Fund: This fund was set up as a fund to aid poverty in the local community.

COVID-19 Grant: This fund was set up to reengage with congregation and community following the Covid-19 lockdown and to stimulate worship, activity, and mission.

Kirk Start Mission Fund: This was awarded to Law for the development of online congregational worship.

3. Analysis of Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
FWO Scheme (non-gift aid)	6,018	-	-	6,018	6,467
Gift Aid Donations	18,299	-	-	18,299	18,484
Tax Recovered on Gift Aid Dons.	5,249	-	-	5,249	5,396
Ordinary Offerings (open plate)	4,559	-	-	4,559	3,572
Other Offerings, Donations, etc.	2,648	550	-	3,198	5,640
	36,773	550	-	37,323	39,559

4. Analysis of Payments

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Costs of generating funds					
Offering envelopes	265	-	-	265	218
	265	-	-	265	218
Charitable activities					
Giving to Grow allocation	24,342	-	-	24,342	10,142
Minister's expenses	-	-	-	-	-
Manse Telephone	718	-	-	718	-
Pulpit supply	400	-	-	400	244
Presbytery dues	532	-	-	532	642
Repairs & maintenance	6,299	-	-	6,299	38,103
Council tax	700	-	-	700	2,285
Heat & light	1,523	-	-	1,523	1,592
Insurance	2,000	-	-	2,000	2,177
Church telephone	677	-	-	677	639
Organ & music	1,112	-	-	1,112	1,281
Printing, stationery & postage	1,184	-	-	1,184	1,693
Donations (Note 6)	-	-	-	-	-
Other expenses – sundries	812	133	-	945	1,137
	40,299	133	-	40,432	59,935
Governance costs					
Independent examiner's fees	-	-	-	-	-
Other payments					
	-	-	-	-	-
	-	-	-	-	-

5. Minister Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's 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 was £38,884 for the 5th and subsequent years.

6. Collections for Third Parties

2024	2023
£	£
-	-
-	-

APPENDIX

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

	2024 £	2023 £
Credit Balances held at 31 Dec at cost	25,518	24,358
Market Value of Balances at 31 Dec	25,518	24,358

Law Parish Church
Income & Expenditure
Guild & Sunday Club
Year Ended 31 December 2024

<u>Guild</u>	Income	£	Expenditure	£
Cash Balance at 01/01/24		46	Afternoon Tea Money Returned	17
Bank Balance at 01/01/24		656	Afternoon Tea Radstone	255
Afternoon Tea		272	Capitation Fees	255
Capitation Fees		288	Donation to Church	500
Coffee Afternoons		740	Donation to Guild Project	100
Cash Back Cash		2	Donation to Speakers	150
S.L.C. Grant		300	Donation to Sunday Club	25
Trip Money		779	Guild Long Service Awards	11
Offerings		366		15
			Meal for Trip	577
			Trip Money (Coaches, tips, etc.)	706
			Cash Balance at 31/12/24	28
			Closing Bank Balance 31/12/24	810
Total		<u>3,449</u>		<u>3,449</u>
<u>Sunday Club</u>		£		£
Balance at 01/01/24		94	Cradle Roll / Baptism Gifts	54
Offerings for Year		78	Easter Eggs	18
Donation – Guild		25	Gifts for Children – Glo Bookshop	38
Donation – Misc		65	Craft Materials	24
			Selection Packs	24
			Church Flowers	16
			Closing Balance 31/12/24	88
Total		<u>262</u>		<u>262</u>



Law Parish Church
Station Road,
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ML8 5WH

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