

The Church of Scotland
Lugar Parish Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2024

Congregation No: 100572

Charity No: SC014055

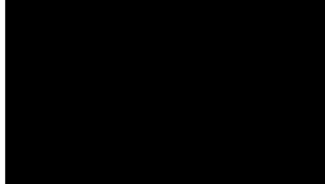
Reference and Administrative Information

Charity Name: Lugar Parish Church of Scotland

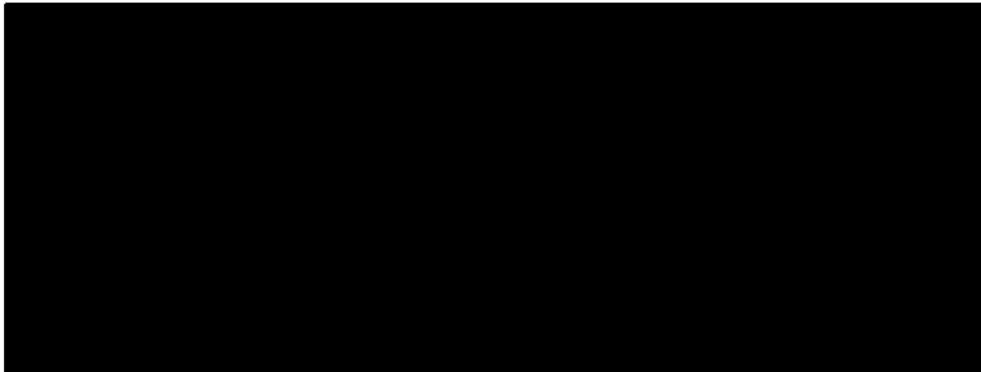
Charity Registration Number: SC014055

Congregation Reference No: 100572

Contact Address:



Trustees

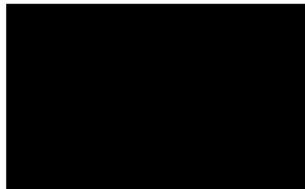


Principal Office-bearers

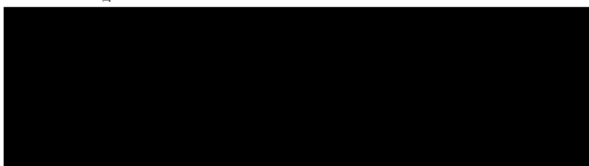
Minister:

Session Clerk

Church Treasurer:



Independent Examiner



Bankers

Royal Bank of Scotland,
96 John Finnie Street,
Kilmarnock
KA1 1BB

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

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.

Organisational Structure

Lugar Parish Church is Unitary Constitution. The Kirk Session which meets ten times a year is responsible for spiritual affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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 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.

Achievements and Performance

Attendance at events was good as was attendance by individual groups

Financial Review

The principal source of income was weekly offerings with a percentage decrease of 1% (a reduction in giving). There are no areas of financial concern at the moment.

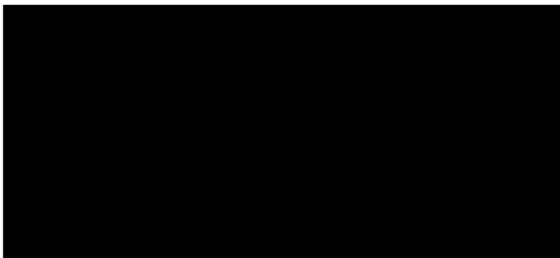
Reserves Policy

It is the Trustees' policy to hold adequate reserves including designated funds. At the year end the Church held funds of £14,295. Reserves in the Designated Funds have been accumulated for future expenditure on approved projects.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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 24/3/25

Independent examiner's Report to the Trustees of Lugar Parish Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 5 to 9.

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.

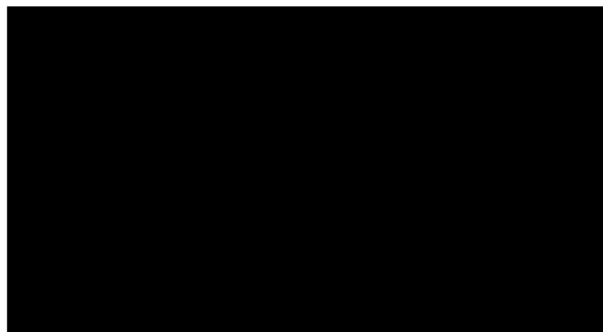
The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

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 seeking 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.

In the course of my examination of the statement of account for the year ended 31 December 2024, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keeping 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 4 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

27/3/25

Lugar Parish Church
Receipts and Payments Account
Year ended 31 December 2024

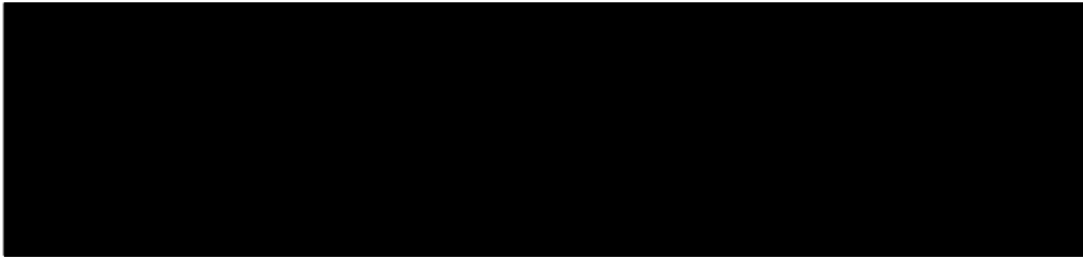
		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note				
Donations	3	24,667	5,422	30,089	36,212
Activities for Generating Funds				-	-
Bank & Deposit interest				-	-
		24,667	5,422	30,089	36,212
Grants			3,231	3,231	34,339
Insurance Reclaim				-	-
<u>Total Receipts</u>		24,667	8,653	33,320	70,551
<u>Payments</u>	4				
Costs of generating funds		204		204	196
Charitable activities		55,265	812	56,077	77,129
Governance costs		38		38	39
Other Payments				0	1,539
<u>Total Payments</u>		55,507	812	56,319	78,903
Excess of Receipts over Payments for the year before transfers		- 30,840	7,841	- 22,999	- 8,352
Transfers		7,000	- 7,000	-	-
Net Movement in Funds		<u>- 23,840</u>	<u>841</u>	<u>- 22,999</u>	<u>- 8,352</u>

Lugar Parish Church
Statement of Balances
At 31 December 2024

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2024	2024	2024	2023
Note	£	£	£	£
Bank & Deposit Balances				
Bank & deposit balances brought forward	5,340	31,953	37,293	45,645
Movement in year:				
Net movement of funds	-23,840	841	-22,999	-8,352
Bank & deposit balances carried forward	-18,500	32,794	14,294	37,293

The accounts were approved by the Trustees on

For and on behalf of the Trustees



Lugar Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursement of expenses incurred totalling £256. No other trustees received payments.

2. Movements in Funds

	At 1 Jan 2,024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	5,340	24,666	55,931	7,000 -	18,925
	<u>5,340</u>	<u>24,666</u>	<u>55,931</u>	<u>7,000 -</u>	<u>18,925</u>
Restricted funds					
Fabric Reserve	14,032			- 5,000	9,032
Floor Fund	11,193	5,889			17,082
Cafe	1,924	1,669			3,593
Manse Fund	2,020				2,020
Lunch Club	2,784	1,095	386	- 2,000	1,493
	<u>31,953</u>	<u>8,653</u>	<u>386</u>	<u>- 7,000</u>	<u>33,220</u>
Total funds	<u>37,293</u>	<u>33,319</u>	<u>56,317</u>	<u>-</u>	<u>14,295</u>

Purposes of Designated Funds

General Fund: All normal incomings and outgoings

Purposes of Restricted Funds

Fabric Reserve: The Trustees have set aside funds for future maintenance of the Church property

Lunch Club: Provision of monthly lunches for the community.

Floor Fund. Contributions reserved for Church floor repair and replacement.

Window Fund. Provision of new Church windows.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations				
WFO Scheme (inc Gift Aid)	14,991		14,991	14,411
Tax Recovered on Gift Aid Donations			0	2,861
Ordinary Offerings (Open Plate)	1,567		1,567	1,280
Other Offerings, Donations etc	8,109	4,327	12,436	17,660
	<u>24,667</u>	<u>4,327</u>	<u>28,994</u>	<u>36,212</u>
4. Analysis of Payments				
Costs of generating funds				
Offering envelopes	204	0	204	196
	<u>204</u>	<u>0</u>	<u>204</u>	<u>196</u>
Charitable activities				
Ministries & Mission allocation	12,318		12,318	13,103
Presbytery dues	341		341	341
Minister's expenses	256		256	192
Fabric repairs & maintenance	12,531		12,531	38,098
Council Tax	-62		-62	1,273
Heat and light	22,200		22,200	17,560
B Tel	917		917	793
Insurance	2,076		2,076	1,988
Church Transport	417		417	1,698
Organ & music	1,325		1,325	1,200
Pulpit supply	998		998	
Life & Work	108		108	
Dr Graham's Homes	1,280		1,280	
HUB		246	246	
Lunch Club		566	566	
Printing, stationery and postage			0	40
Other expenses	561		561	2,382
	<u>55,265</u>	<u>812</u>	<u>56,077</u>	<u>78,668</u>
Governance costs				
Independent examiner's fees	38	-	38	39
	<u>38</u>	<u>-</u>	<u>38</u>	<u>39</u>
Total Payments	<u>55,507</u>	<u>812</u>	<u>56,319</u>	<u>78,903</u>

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 of service. For the year under review, the minimum stipend was £30135 and the maximum stipend in the fifth and subsequent years of service - £37032.

	2024 £	2023 £
6. Collections for Third Parties		
Dr Graham's Homes	1,279	1,300
	<u>1,279</u>	<u>1,300</u>

7. Council Tax

Council Tax for the manse relates to Lugar's 50% share , The manse is currently vacant.