



Lamlash Church Isle of Arran

Lamlash Church of Scotland

Trustees Report and Accounts
For the Year Ended 31 December 2022

Congregation No: 120669

Charity No: SC015072

LAMLASH PARISH CHURCH OF SCOTLAND

ACCOUNTS FOR THE YEAR ENDED

31 DECEMBER 2022

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Registered charity number: SC015072

LAMLASH PARISH CHURCH OF SCOTLAND
REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Lamlash Parish Church

Charity Registration Number: SC015072

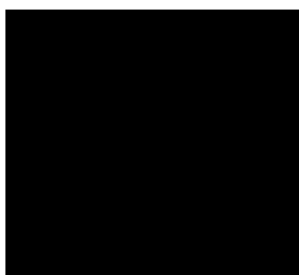
Congregation Reference No: 120669

Contact Addresses:



TRUSTEES

Kirk Session



Ex-Officio Members



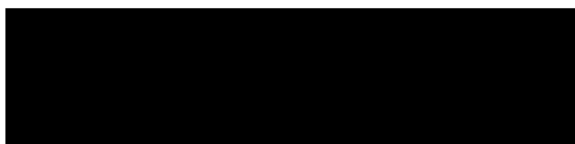
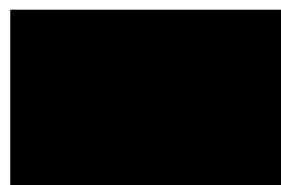
Principal Office-bearers

Interim Moderator

Session Clerk

Church Treasurer:

Independent Examiner



Bankers

Bank of Scotland, Brodick, Isle of Arran

LAMLASH PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT 2022

The Trustees present their report and the financial statements for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, the Charities Act 1993 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Or Deed of Constitution (Unitary Form)).

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 and are then appointed in accordance with Act anent Election of and admission of Elders and Deacons (Act x 1932 as amended). A further selection of committee members is elected from the congregation to act as ex officio members of the Management Team; these are again members who are considered to have the appropriate gifts and skills.

Organisational Structure

The Kirk Session which meets six times a year is responsible for spiritual and practical affairs within the church.

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

At the start of the year Lamlash Church had a membership of some 57 being full members, During the year we had 9 Funerals, of whom 5 were communicant members.

We have agreed in principle to sell a strip of glebe ground to North Ayrshire's Cycle Path project, to allow the completion of a cycle path between Brodick and Lamlash, at the going rate. This is currently in abeyance.

Financial Review

The year ended with a deficit of £27,293 of expenditure against income in part due to the delayed reopening of the church due to covid-19 precautions which has caused a significant decrease in donations and collections. The payment of Ministries and Mission Allocation of £12,104 for 2021 was deferred until 2022 to provide some contingency against the reduced income.

The linkage expenses for 2019, 2020 and 2021 and 2022 should have been collected in 2022 and expect to be included in the 2023 accounts.


Reserves Policy

It is the Trustees' policy to hold unrestricted reserves of at least six months expenditure. As of 31st December 2022, the church held unrestricted funds of £26,798 (2021: £54,091). The Church also held £4,212 (2021: £4,711) in the Church of Scotland Investment Trust. Trustees recognise that the cost of maintaining the properties into the future will require to be closely monitored.

Statement of Trustees' Responsibilities

The members of the Management Committee 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 Trusts Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.


Session Clerk

Date: 27th March 2023

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

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 to 10.

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) (d) of the 2006 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 2006 Accounts Regulations (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
- 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.

Signed:

Name:

Relevant Professional qualification/professional body: *N.I.C.B.*

Address:

Date: *28th* March 2023

LAMLASH PARISH CHURCH OF SCOTLAND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds 2022 £	Total Funds 2021 £
Receipts			
Donations	3	23,964	27,220
Fund Raising Activities		916	-
Bank & Deposit Interest		85	134
		<hr/>	<hr/>
		24,965	27,354
Use of Premises		-	-
Weddings & Funerals		-	-
Other Receipts	4	2,725	-
		<hr/>	<hr/>
Total Receipts	2	27,690	27,354
		<hr/>	<hr/>
Payments			
Costs of generating funds		-	(96)
Charitable activities:		(54,983)	(33,159)
		<hr/>	<hr/>
Total Payments	5	(54,983)	(33,255)
		<hr/>	<hr/>
Excess of Payments over Receipts for the Year		(27,293)	(5,901)
		<hr/>	<hr/>
<i>Reconciliation of Funds</i>			
Total Funds brought forward		54,091	59,992
		<hr/>	<hr/>
Total Funds carried forward		26,798	54,091
		<hr/>	<hr/>

The notes on page 8-10 form part of these accounts.

All activities are continuing. There are no gains or losses other than those recognised through the income and expenditure account. There are no restricted funds or endowment funds.

LAMLASH PARISH CHURCH OF SCOTLAND

BALANCE SHEET

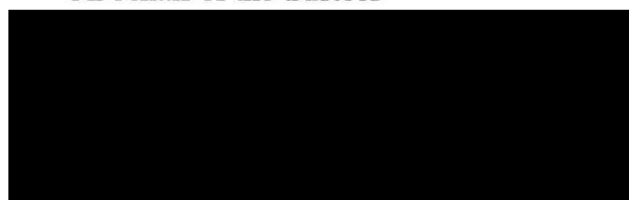
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Bank & Deposit Balances Brought Forward			
Cash at bank and in hand		54,091	59,992
Movement in Year			
Excess of Payments over Receipts for the Year		(27,293)	(5,901)
Bank & Deposit Balances Carried Forward		<u>26,798</u>	<u>54,091</u>
		2022 £	2021 £
Investments at Market Value			
Cost as at 31 December		496	496
Unrealised gain at 31 December		3,716	4,215
Market Value		<u>4,212</u>	<u>4,711</u>
Investment at Cost		<u>496</u>	<u>496</u>

The notes on page 8-10 form part of these accounts.

These accounts were approved and authorised for issue by the trustees on March 2023.

On behalf of the trustees



Date: 27 March 2023

LAMLASH PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. TRUSTEES REMUNERATION AND EXPENSES

The minister was reimbursed for expenses incurred in carrying out their pastoral duties for the Parish (see below). No trustee received any remuneration or reimbursement of expenses during the year. 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.

Ministers Expenses	2022	2021
	£	£
Travelling	-	-
Telephone & Communications	-	-
Council Tax	-	2,843
	<u>-</u>	<u>2,843</u>

2. MOVEMENT IN FUNDS

	At 1 Jan 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
Current Account	39,042	27,605	(54,983)	-	11,664
Term Deposit Account	-	-	-	-	-
Deposit Account	15,049	85	-	-	15,134
	<u>54,091</u>	<u>27,690</u>	<u>(54,983)</u>	<u>-</u>	<u>26,798</u>
Restricted funds	-	-	-	-	-
Total funds	<u>54,091</u>	<u>27,690</u>	<u>(54,983)</u>	<u>-</u>	<u>26,798</u>

3. ANALYSIS OF DONATIONS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Analysis of Donations					
FWO Scheme (gift & non-gift aided)	7,205	-	-	7,205	6,844
Tax Recovered on Gift Aid Donations	7,626	-	-	7,626	3,060
Other Offerings, Donations etc	9,133	-	-	9,133	17,316
	<u>23,964</u>	<u>-</u>	<u>-</u>	<u>23,964</u>	<u>27,220</u>

4. OTHER RECEIPTS

During the year the vacant Manse has been rented out and the income raised from the tenancy has been used in part to contribute to the running costs of the manse and also for the charitable purposes of Lamlash Church.

	2022 £	2021 £
Rental income	2,475	-
Fuel contribution	250	-
Market Value	<u>2,725</u>	<u>-</u>

5. ANALYSIS OF PAYMENTS

Costs of generating funds	2022 £	2021 £
Offering envelopes	-	96
Ministries & Mission allocation	12,104	-
Presbytery dues	170	270
Minister's expenses	-	2,843
Pulpit supply	4,394	3,693
Fabric repairs & maintenance	16,744	11,258
Heat and light	12,696	7,470
Insurance	5,405	5,268
Water Rates	-	-
Arran Youth Foundations	120	120
Organ & music	526	-
Linkage Expenses	-	-
Other expenses	2,824	2,237
	<u>54,983</u>	<u>33,159</u>
Total Payments	<u>54,983</u>	<u>33,255</u>

6. 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 £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269. Both Churches in the linkage contribute to stipend as above but share the costs of all ministry expenses.

7. COLLECTIONS FOR THIRD PARTIES

	2022	2021
	£	£
Music Matters	-	-
African Palms	-	-
CLIC Sargent	450	-
	<u>450</u>	<u>-</u>

GENERAL FUND BUDGET

	2023	2022
	£	£
<u>INCOME</u>		
Offerings	18,000	30,000
Gift Aid Tax Recovered	3,000	7,600
Manse Rental Income	6,600	-
Donations	500	500
Contributions from Congregational Organisations	100	100
Interest and Deposit Accounts	100	100
Funerals and Weddings	-	150
Fundraising & Use of Hall	150	150
Total Budgeted Income	28,450	38,600
 EXPENDITURE		
Ministry & Mission	11,295	23,399
Presbytery Dues	170	270
Telephone	-	-
Printing & Stationery	100	700
Sunday Club	200	200
Heating & Lighting	8,000	8,000
Organ & Music	1,000	1,000
Remedial work in church hall	1,000	2,000
Insurance & Water	6,000	6,000
Maintenance & Repairs	2,000	15,000
Ministers Expenses	-	1,000
Other Expenses	500	500
Linkage Expenses	2,000	3,000
Total Budgeted Expenditure	32,265	61,069
 Projected Deficit	(3,815)	(22,469)