

LINWOOD PARISH CHURCH OF SCOTLAND

Annual Report & Financial Statements

For the year ended

31 DECEMBER 2023



Congregation Reference Number: 140755

TRUSTEE ANNUAL REPORT & RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name Linwood Parish Church Of Scotland

Charity Number SC020972

Congregational Ref. Number 140755

Principal Address

Current Trustees

Principal Office Bearers

Vacant

Minister

Session Clerk

Church Treasurer

Bankers

Bank of Scotland

36 High Street

Johnstone

PA5 8AL

Independent Examiner

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Linwood Parish Church is an Unincorporated association with the charity number, SC020972. It received its charitable status on the 14th June 1939. The congregation is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are the Charity Trustees. 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

The Kirk Session is responsible for the spiritual and temporal (including financial) affairs within the congregation. Kirk Session meets regularly for ordinary business. Ad hoc meetings are called as circumstances require.

OBJECTS & ACTIVITIES

Charitable Purposes

Linwood Parish Church was established with the following Charitable Purposes:

- The advancement of religion.

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. In Linwood Parish Church a Public Service of worship is conducted at 10.30am each Sunday. Additional services are held at Christmas time and Easter.

Regular Weekday Congregation Activities until lockdown, included

For adults: Weekly Prayer Group

No church organisations or non-Church affiliated organisations have used the halls since lockdown in 2020.

ACHIEVEMENTS & PERFORMANCE

Congregation Statistics as at 31st December 2023

Total Baptisms: 0

Weddings: 0

Funerals: 7

Members added: 0

Members removed: by death: 7

Otherwise: 1

Roll as at 31st December 2023: 120

Sunday Worship at 10.30am had a regular attendance of around 30 each week.

Services have continued since reopening after the second COVID lockdown. Thank you should be recorded to the dedicated team of volunteer cleaners working on Wednesday evening and Sunday morning to ensure the safety of all who use our building.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

After the retiral of our Minister, [REDACTED], Ordained Local Ministers (OLM) has conducted all church services. When unavailable, we use Readers or Worship Leaders (of which there are two in our Church).

As in previous years, the congregation was given the opportunity to contribute to a donation for Christian Aid, the Lodging House Mission and Erskine Homes and for responded generously.

Due to the retiral of our Minister, Chaplaincy work at the local schools has not been carried out in person. The Session Clerk, a Worship Leader still helps with services at Mosswood Care Home on a monthly basis. This is carried out with the [REDACTED] from Linwood Baptist Church.

FINANCIAL REVIEW

Overview

Income of £26,022 (2022: £33,508) was received and the primary source of income continues to be the regular offerings from the Kirk members, who are encouraged where possible, to make offerings under the Gift Aid Scheme.

Expenditure totalling £29,549 (2022: £40,671) were made carrying out the charitable activities and the upkeep of the church and manse. Due to having a vacancy for a minister, we received a discount for the Ministry and the mission.

At the end of the financial year, the charity had a deficit balance of £3,527.

Reserves Policy

The charity's reserves at the end of the financial year were £5,217. It is the Charity Trustees' policy to hold General Fund reserves of approximately six months expenditure. The policy for Designated Funds, primarily the Fabric Fund, is to hold reserves approximately enough to cover annual Insurance premiums." The Charity Trustees have not met their targets, but care will be needed in the year ahead to ensure sufficient funds in place.

Future Plans

Linwood Parish Church is forming a union with Elderslie Parish Church, and the Church will wind up at some point in the near future.

For accounting purposes, the bank accounts of both congregations will remain open for a short period after the date of the union. This will allow standing orders, gift aid claims and other direct receipts and payments to be received and paid and the administrative change requirements to take place.

The Charity Trustees will contact the Scottish Charity Regulator, OSCR for consent to dissolve the charity. Once this has been received, they will then begin the process of winding up the charity and donating their remaining assets to Elderslie Parish Church.

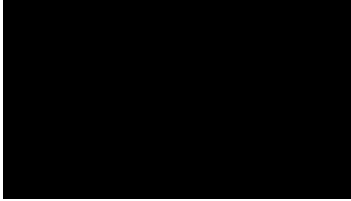
Statement of Trustees Responsibilities

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 the financial statements comply with the Charities and Trustees Investments (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.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

APPROVAL

This report was approved by the trustees on 4 March 2024 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of Linwood Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 8 to 13.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

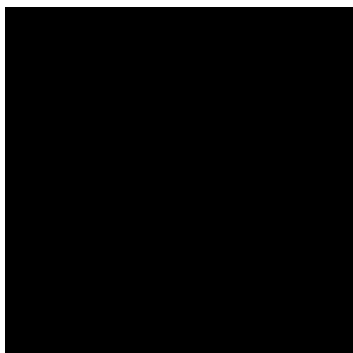
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2023	2022
Receipts		£	£	£	£
Offerings	5	24,701	-	24,701	31,295
Fund Raising and Donations	6	471	850	1,321	2,213
Other Income		-	-	-	-
		25,172	850	26,022	33,508
Payments					
Charitable Activities	7	26,997	2,052	29,049	40,171
Governance Costs					
Independent Examination		500	-	500	500
Trustee Expenses		-	-	-	-
		27,497	2,052	29,549	40,671
Net movement in funds	9	(2,325)	(1,202)	(3,527)	(7,163)
Transfers between funds		30	(30)	-	-
Surplus/(Deficit) for year		(2,295)	(1,232)	(3,527)	(7,163)

The Notes on pages 10 to 13 form an integral part of these accounts.

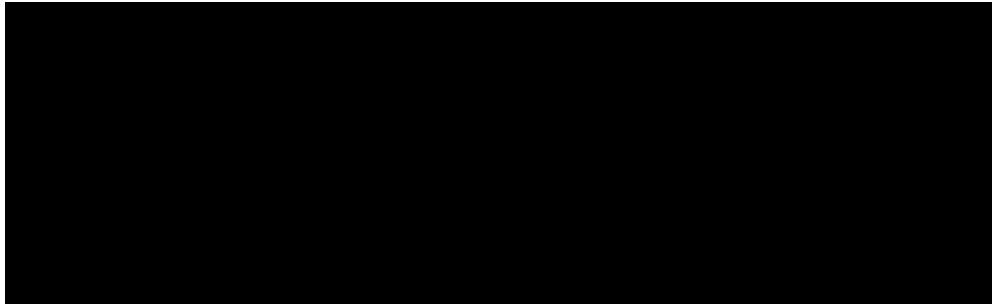
STATEMENT OF BALANCES

AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Funds Reconciliation		£	£	£	£
Balance as at 01 January 2023		7,912	1,232	9,144	16,306
Surplus/(Deficit) for year		(2,295)	(1,232)	(3,527)	(7,163)
Balance as at 31 December 2023		5,617	-	5,617	9,143
Bank & Cash Balances					
Cash at Bank		5,617		5,617	9,098
Cash in Hand				-	45
		5,617	-	5,617	9,143
Liabilities					
Independent Examination		400	-	400	500
		400	-	400	500

The Notes on pages 10 to 13 form an integral part of these accounts.

These accounts were approved by the trustees on 4 March 2024 and signed on their behalf by:



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) The purposes of the funds are shown in Note 10.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Trustee Remuneration and Related Parties Transactions

No remuneration was paid to trustees or any persons connected with them during the year (2022: £3,938).

5. Analysis of Offerings

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Offerings	18,160	-	18,160	23,225.00
Gift Aid Tax	3,967	-	3,967	3,677.00
Open Plate	2,574	-	2,574	4,393.00
	24,701	-	24,701	31,295

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

6. Fundraising and Donations

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Collection For Others	-	850	850	1,031
Other Donations	221	-	221	610
Funerals	250	-	250	190
Fabric Fund table top, boxes, etc	-	-	-	382
	471	850	1,321	2,213

7. Payments relating to Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Church Cleaning	-	-	-	214
Collections remitted (see note 9)	-	1,186	1,186	696
Fabric Repairs & Maintenance	3,106	-	3,106	8,700
Utilities	3,989	-	3,989	1,756
Insurance	2,072	-	2,072	2,244
Manse Council Tax & Expenses	2,879	-	2,879	3,592
Ministries & Mission allocation	9,959	-	9,959	17,758
Office Expenses	412	-	412	339
Organist Fees	165	-	165	325
Other Expenses	321	-	321	19
Pulpit Supply	4,080	-	4,080	2,350
The Guild	-	866	866	50
Refund of Hall Hire	-	-	-	1,500
Travel	14	-	14	628
	26,997	2,052	29,049	40,171

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

8. Collection for Others

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Christian Aid	-	254	254	222
The Lodging House Mission	-	410	410	474
Erskine Hospital	-	522	522	-
	-	1,186	1,186	696

9. Movement of Funds

	As at 31/12/2022	Receipts	Payments	Transfers	As at 31/12/2023
<u>Unrestricted Funds</u>	£	£	£	£	£
General Fund	7,647	24,951	(25,425)	(1,970)	5,203
<u>Designated Funds</u>	-				-
Fabric Fund	265	221	(2,072)	2,000	414
Total Unrestricted Funds	7,912	25,172	(27,497)	30	5,617
<u>Restricted Funds</u>					
The Guild	866	-	(866)	-	-
Collection for Others	366	850	(1,186)	(30)	-
	1,232	850	(2,052)	(30)	-
Total Funds	9,144	26,022	(29,549)	-	5,617

10. Purpose of Funds

Unrestricted Funds

General Fund

Unrestricted funding that can be expended at the discretion of the Charity Trustees in furtherance of the objects of the church.

Designated Funds

Fabric Fund

Funding designated for ongoing repairs and maintenance of Church and Manse.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Restricted Funds

The Guild

Restricted funds to be expended for Guild purposes.

Collection for Other

Restricted funds collected to donate to other charities.