

FRIENDS of  
GARVALD CHURCH

Trustees Annual Report (August 2022-August 2023)

July 2024

**Registered Charity Name:** Friends of Garvald Church

**Charity Registration Number:** SCO48630

**Bank:** Royal Bank of Scotland, Haddington Branch, 32 Court Street, Haddington  
EH41 3NS

**Independent Examiner:**

**Structure and Purpose of Charity:**

Friends of Garvald Church was set up on 17<sup>th</sup> August 2018

The aims of the charity as defined in the constitution are:

1. To promote the restoration and maintenance of Garvald Church, graveyard and Stables through fundraising and management activities, to provide facilities for public worship in Garvald.
2. To promote the understanding and appreciation of the built, social, cultural and natural heritage of the church and village of Garvald through research, information, educational and community activities.

The church building is in need of restoration and the aim of the charity is to engage support from the whole community of Garvald, not just members of the congregation.

**Activities:**

The AGM was held on

In May 2021 the General Assembly of the Church of Scotland agreed to sell off a large number of churches across Scotland. Local presbyteries were asked to draw up plans identifying which churches would be retained and which would be disposed of. Garvald Church was listed by Lothian presbytery as "to be disposed of" but it seemed that no change would take place until the incumbent minister decided to leave. In January 2023, due to dwindling numbers, the congregation of Garvald Church chose to reduce the frequency of services to one per month. Very high energy and insurance costs threatened the economic viability of the Church.

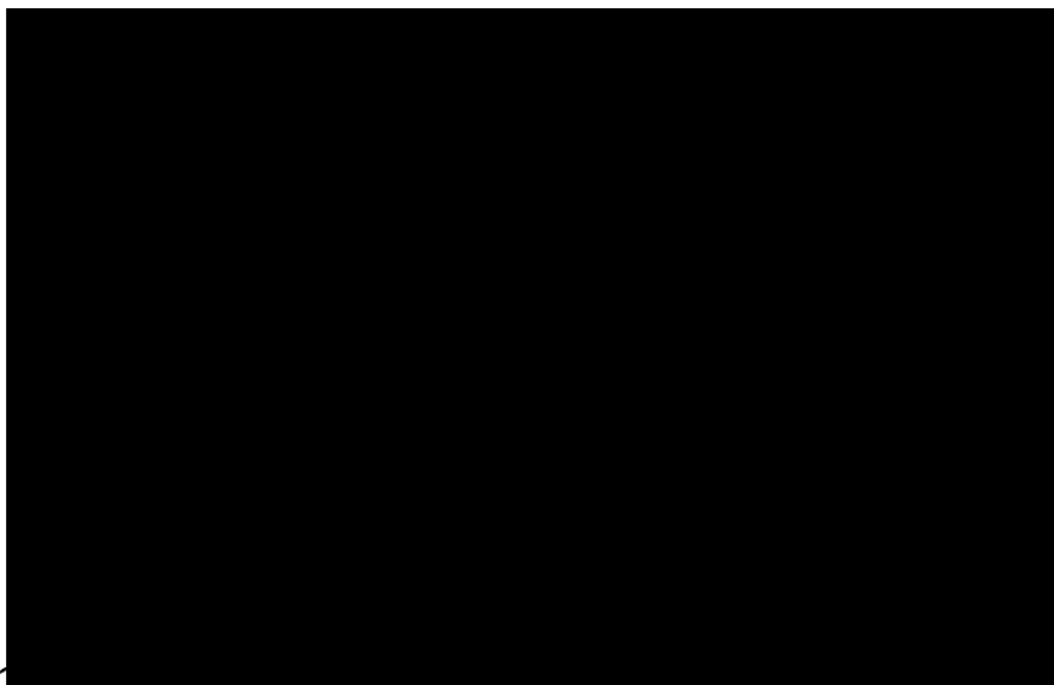
Consequently, there has been very little activity by Friends of Garvald Church during the period August 2022-August 2023.

At this stage the committee has agreed not to wind up the Charity but to keep the framework in place so that when the Church is sold, and if the Stables is retained, then there may be an opportunity for further useful action.

*Impact: The proposal to sell Garvald Church immediately halted all plans for restoration. It is hoped that the charity, Friends of Garvald Church, may still be able to play a role in future when the fate of the Stables building is decided.*

An agreement was reached with East Lothian Council over repairs to several of the stones in the graveyard. The Council committed to a three-year program of work in which the labour costs are borne by the Council, and Garvald Church together with the Friends group, pay for materials. Work began in summer 2020 and continued in 2021 and 2022. The first payment of £3338 was paid to the Council in March 2021, the second in March 2022 and the third and final payment in March 2023. The funds to make this payment were supplied by the local Community Council. £2618 of Community Council money remains available for further improvements.

*Impact: Several stones have now been completely repaired. The graveyard looks cared for and more inviting to visitors.*



Scottish Charity Regulator

Receipts and payments accounts							
For the period from	2022			to	2023		
	18	08	2022		18	08	2023

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	40				40	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>-</b>

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
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Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
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Details		Fund to which liability relates	Amount due to nearest £	Last year to nearest £

Details	Fund to which liability relates	Amount due	Last year
		(estimate) to nearest £	to nearest £

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
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[illegible]

**C1 Nature and purpose of funds**  
(may be stated on analysis of funds worksheets)

Funds are held with RBS and are for the purpose of the restoration and maintenance of Garvald Church, graveyard and stables. £40 was received in return for some old wooden church chairs.

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

<p>If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)</p>	
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Authority under which paid	£

<p>If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)</p>	
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	Number of trustees	£

[illegible]

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## **Independent Examiner's Report to the Trustees of "Friends of Garvald Church"**

I report on the accounts of the charity for the year ended 18 August 2023.

### **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. 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**

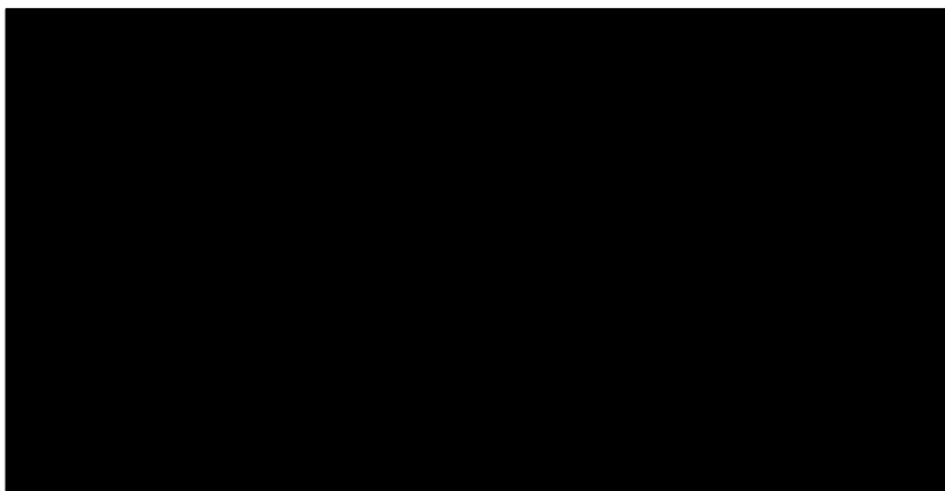
In the course of my examination, no matter has come to my attention

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.



Date: 20 June 2024