

The Church of Scotland

Lecropt Kirk Parish Church of Scotland

Congregation No 231418

Charity No SC014031

Accounts for the year ended 31st December 2023

The Church of Scotland
Lecropt Kirk Parish Church of Scotland
(also known as Lecropt Kirk)
Congregational Accounts
Congregation No 231418
Charity No SC014031

Reference and Administrative Information

Charity Name	Lecropt Kirk Parish Church of Scotland
Charity Registration No	SC014031
Congregational Ref No	231418
Contact Address (Treasurer)	

Bankers
Bank of Scotland, Port Street, Stirling

Trustees Annual Report
Year ended 31 December 2023

Structure, Governance and Management

The Church is administered in accordance with terms of the Deed of Constitution (Unitary Form), having transferred to this form of governance on 1st October 2012.

Recruitment and appointment of Trustees

Members of the Kirk Session are Trustees. They 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 to be spiritual leaders of the congregation. The minister, who is a member of and moderates the Kirk Session, is elected by the congregation and inducted by the Presbytery.

Organisational Structure

Under the Unitary Form of constitution the Kirk Session is responsible for Spiritual and financial matters and discipline within the congregation. It meets at least five times a year.

Objectives

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

Services of Worship

Morning Worship	11.30am
Evening Service	Regular joint service with St Blanes
Holy Communion	At least four times a year
Baptism	As required

Organisations

Sunday School and Bible Class for boys and girls of various ages is available on request.
Friendship Circle for members and friends, with speakers on a variety of subjects.
The Singing Group/Choir under the tutelage of our organist Michael Nolan did not meet during 2023.

Fridays at Lecropt - Warm Space

Social Events

Social events were successful with car boot sales, afternoon teas and quizzes taking place, helping to build a real sense of community. We were delighted to once again hold a Christmas event with the Stirling Male Voice Choir performing in aid of Dementia Scotland.

Achievements and Performance

Regular worship attendance averaged around 33.

Financial Review

Church funds at 31 December 2023 showed an excess of receipts over payments of £20,887. This total included legacy contributions of £10,500.

Liabilities at 31 December 2023 are listed on page 6 and will be funded by this excess in receipts. Unrestricted funds had a surplus of £20,157, Restricted Funds a surplus of £686 & Endowment Funds a surplus of £44 during 2023.

Lecropt Church held Unrestricted Funds of £83,797, Restricted Funds of £16,713 and Endowments of £1,467 totalling £101,978 at 31 December 2023.

The Church also holds unrestricted investments with a market value of £13,578 (an increase from £12,576 in 2022) and endowment investments with a market value of £1600 (an increase from £1542 in 2022). In addition, funds are held on behalf of the Congregation by the Church of Scotland General Trustees and information is provided on page 9.

Reserves Policy

It is the Trustees' policy to hold unrestricted reserves of 6 months expenditure and at present holds reserves that will cover 24 months' expenditure


Statement of Trustees Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable and appreciate the transactions of the church during the financial year. The members of the Kirk Session are responsible for keeping 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 Charity and 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:-


Session Clerk

Date


17/03/2024

LECROPT KIRK PARISH CHURCH OF SCOTLAND

SC 014031

Independent Examiners Report to the Trustees of Lecropt Kirk 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 5 - 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 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

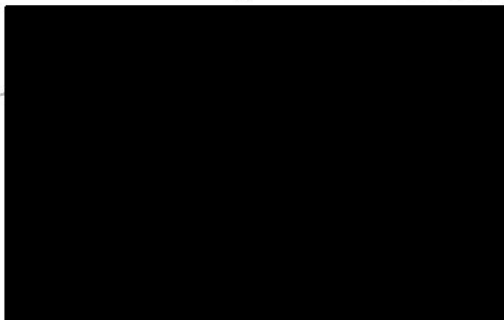
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation 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 item 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 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: 21/3/24

Lecropt Kirk Parish Church of Scotland
Receipts and Payments Account

Year ended 31 December 2023		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts						
Donations	Note 3	27,930	963		28,893	31,156
Legacies		10,500			10,500	10,000
Fundraising Events	Note 5	9,170			9,170	8,540
Bank & Deposit Interest		2,001	684	44	2,729	311
Investment Income		279	73		352	318
Sale of Investments		0			0	0
		49,881	1,721	44	51,645	50,326
Rental of premises (hall)		10,904			10,904	11,023
Life & Work		168			168	180
Weddings & Funerals		599			599	630
Tom Hawthorne Fund			120		120	120
Friendship Circle		295			295	227
Sunday School		0			0	5
New Church Hall					0	0
Tables & Chairs 5 Fund			154		154	0
Total Receipts		61,846	1,995	44	63,885	62,511
Payments						
Cost of Generating Funds	Note 4	387			387	130
Charitable Activities		33,919	8,691	0	42,610	37,825
Total Payments		34,307	8,691	0	42,998	37,955
Transfer between funds		(7,382)	7,382		0	0
Excess of Receipts over Payments for the year		20,157	686	44	20,887	24,555

Lecropt Kirk Parish Church of Scotland

Statement of Balances

Year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Bank & Deposit Balances					
Bank & Deposit Balances brought forward	63,640	16,027	1,423	81,090	56,535
Movement in Year:					
Excess of Receipts over Payments for the year	20,157	686	44	20,887	24,555
Bank & Deposit Balances carried forward	83,797	16,713	1,467	101,978	81,090
Investments at Market Value					
2329 units	13,578			13,578	12,576
Church of Scotland Investors Trust Income Fund					
Foster Memorial Fund 146 units		1,600		1,600	1,542
Total Market Value at 31 December 2023	13,578	1,600		15,178	14,118
Cost	6,304	1,203		7,507	7,507
Assets					
Gift Aid claim Q/E 31/12/23	1,346			1,346	1,346
	1,346			1,346	1,346
Liabilities					
Building works	7,614			7,614	-
Travel expenses	368			368	-
Electricity	560			560	-
	8,541			8,541	0

The accounts were approved by the Trustees on

For and on behalf of the Trustees

17/3/24 Session Clerk

17/3/24 Treasurer

Lecropt Kirk Parish Church of Scotland

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

(1) Our former Minister, [REDACTED] received reimbursement of travel and council tax expenses amounting to £467.57. Our Interim Minister, [REDACTED] received reimbursement of council tax and heating/lighting expenses of £677.80. Four other trustees were reimbursed a total of £1644.93 for the purchase of a laptop, fundraising expenses and general expenses. No trustees received remuneration.

No person connected to a trustee received remuneration.

2 Movement in Funds

	At 1 January 2023	Receipts	Payments	Transfers	At 31 December 2023
	£	£	£	£	£
Unrestricted Funds					
General Fund	61,406	61,500	34,307	(7,927)	80,672
Renovation Fund	1,636	43		545	2,224
Friendship Circle	371	295	0		666
Sunday School	227	8			236
	63,640	61,846	34,307	(7,382)	83,797
Restricted Funds					
Organ Fund	3,571	130			3,701
Fabric Fund	(0)	1,138	8,521	7,382	(0)
New Church Hall Fund	10,254	375			10,628
Baptism Bible Fund	136	5			141
Tom Hawthorne Memorial Fund	1,570	174			1,744
Tables & Chairs 5 Fund	496	172	170		499
	16,027	1,995	8,691	7,382	16,713
Endowment Funds					
Joanna Ross Fund	623	23	0	0	646
Annie Rattray Fund	500	21			521
Miscellaneous	300				300
	1,423	44	0	0	1,467
Total Funds	81,090	63,885	42,998	0	101,978

Purposes of Designated Funds

Renovation Fund: this fund has been set up to offset against future major renovation costs.

Purposes of Restricted Funds

Organ Fund: set up in order to provide finance for a new organ should the need arise.

Fabric Fund: for the maintenance of Church property.

New Church Hall Fund: balance remaining of fund raising for New Church Hall.

Baptism Bible Fund: fund set up by the Guild to provide a bible for each newly baptised child.

Tom Hawthorne Memorial Fund: by collection to be used on agreement with his family.

Tables & Chairs Five Fund: for replacement tables & chairs

Purposes of Endowment Funds

Income from the Foster Memorial Fund is to be used for fabric maintenance.

Income from the Joanna Ross Fund is to be used for the purchase of Sunday School prizes.

Income from the Annie Rattray fund is to be used for the provision of flowers in the Church.

Lecropt Kirk Parish Church of Scotland
Notes to the Accounts (cont'd)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
3 Analysis of Donations					
WFO Scheme	2,713	717		3,430	2,280
Gift Aid Donations	14,984	173		15,157	19,602
Tax recovered on Gift Aid					
Donations & Small					
Donations	5,198	73		5,272	5,836
Ordinary Offerings (Open					
Plate)	3,819			3,819	2,543
Other Offerings, Donations					
etc	1,216			1,216	896
	27,930	963	0	28,893	31,156
4 Analysis of Payments					
Cost of Generating Funds					
WFO Envelopes	20			20	21
Fundraising Expenses	367			367	109
	387	0	0	387	130
Charitable Activities					
Stipend	19,712			19,712	19,688
Presbytery Dues	591			591	353
Minister's Car Allowance	133			133	320
Pulpit Supply	293			293	0
Organ & Music	2,630			2,630	2,550
Fabric Repairs & Maintenance		8,521		8,521	5,057
New Church Hall				0	0
New Church Hall Fund				0	0
Council Tax	838			838	1,920
Water Charges	436			436	0
Heating & Lighting	3,364			3,364	2,938
Insurance	3,130			3,130	2,961
Telephone	504			504	398
Church Office Expenses				0	0
Website Expenses	264			264	264
CCLI/TV Licence	292			292	286
Sunday School				0	0
Other Expenses	1,565	170		1,735	911
Life & Work	168			168	180
Friendship Circle				0	0
	33,919	8,691	0	42,610	37,825
Total Payments	34,307	8,691	0	42,998	37,955

Governance Costs

Independent Examiners Fee

NIL

Lecropt Kirk Parish Church of Scotland
Notes to the Accounts (cont'd)

5 Fundraising	2023
	£
Car Boot Sales	5,370
Afternoon Teas	1,875
Quizzes	1,517
Scottish Night	384
Sale of Jigsaws	0
Income from Amazon	25
Income from Easy Fundraising	0
	9,170

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for national insurance, pension and Housing & 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 £30,135 and the maximum stipend in 5th and subsequent years of service - £37,032.

7 Collections for Third Parties	2023	2022
	£	£
DEC	141	
Dementia Scotland	276	
Leprosy Mission		265
National Churches Trust	67	
Poppy Scotland	77	88
	<u>561</u>	<u>353</u>

APPENDIX

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

	2023	2022
	£	£
CAPITAL ACCOUNT		
Credit Balance at 31 December	<u>4,314</u>	<u>4,192</u>
Market Value at 31 December	<u>6,011</u>	<u>6,456</u>
REVENUE ACCOUNT		
Opening Balance	1,870	1,736
Support costs	(3)	
Interest	66	9
Dividends	193	125
Credit Balance at 31 December	<u>2,125</u>	<u>1,870</u>