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St Laurence Parish Church of Scotland

Forres

**CONGREGATIONAL ACCOUNTS
2021**

Congregation No: 352079

Charity No: SC000711

Reference and Administrative Information

Charity Name: St Laurence Parish Church of Scotland, Forres
Charity Registration Number: SC000711
Congregation Reference No: 352079
Contact Address: The Treasurer,
Sunnyknowe,
Sanquhar Road,
Forres.
IV36 1DG

Trustees

Kirk Session (All the Kirk Session were members of the Congregational Board)

Rev Sonia Palmer (*Interim Moderator from 1st November 2020*) Mrs Anne Burge,
Mrs Doris Dallas, Mrs Sheila Goddard, Mr Victor Goddard, Mr Alistair Hardie,
Mrs Pearl Kerr, Mrs Ann Kurylak (Session Clerk), Mrs Morag Laird,
Mrs Winnie MacDonald-Green, Mr Ian McLennan, Mrs Patricia McLennan,
Mrs Angela McRae, Dr Douglas Murray (Treasurer) Mr Alec Reid (Fabric Convener),
Mrs Ann Rossiter,

Congregational Board (until 8th June 2021)

Mrs Christine Grant, (Newsletter), Miss Sheila Grant, (Leprosy Mission) Miss Eileen
Ross (WFO and Gift Aid Organiser). Mr Norman Thomson (Website and Deputy Session
Clerk)

Session Clerk: Mrs Ann Kurylak
Minister: Charge currently vacant.
Church Treasurer: Dr Douglas J Murray

Independent Examiner

Mr Gordon Scott B.Acc., CA, 34 Ferryhill, Forres. IV36 2GY

Bankers

Bank of Scotland, 102 High St, Forres. IV36 1PA

Trustees' Annual Report

Year ended 31 December 2021

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution at the time in force. In June 2021 the congregation approved the adoption of the Unitary Constitution.

Recruitment and Appointment of Trustees

All active members of the Congregational Board were the charity trustees up to the date of the constitutional change. 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. Non-elders occupy various posts as listed above, but are not trustees.

Organisational Structure

The Kirk Session is chaired by the minister or Interim Moderator and usually meets eight times in a year. 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.

Vacancy

The charge became vacant at the end of January 2020. At the time the restrictions imposed by Covid preventative measures precluded most of the prescribed and necessary processes for a vacancy. Many decisions in a vacancy involve open congregational meetings, which were illegal under current regulations. As a result, despite the best efforts of the team charged with the vacancy process, we were unable to attract any applicants to the charge before 31st December 2021. This was the date after which the General Assembly had decided that all vacancy processes must stop until the major organisational changes within the Church as a whole had been finalised. We must therefore remain Vacant until told otherwise.

Trustees' Annual Report (cont.) Year ended 31 December 2021

Financial Review

Early in the Covid pandemic the Church management in Edinburgh recognised that, without regular services, congregations would have great difficulty in meeting the planned remittances to the Ministry and Mission account. To allow for this, the allocations for 2021 were significantly reduced. The result for us has been a modest surplus on the year's working, despite, as usual, spending nearly £10,000 on maintenance of our two properties. Our finances have been helped by the shift by many members to giving by Standing Order, but also by the return of good regular attendance each Sunday.

Fortunately, our Expenditure was also reduced by the Vacancy Allowance (£10,323) against our Ministry and Mission Allocation, but we still need to pay Supply fees for Sunday services and funerals and to keep the building aired and dry. Over 2021 our overall balance increased from £17,000 to £22,000.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately three months expenditure including designated funds.

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,



**Mrs Ann Kurylak
Session Clerk**

Date 20th February 2021

St Laurence Parish Church of Scotland, Forres

SC000711

Report of the Independent Examiner

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

I report on the accounts of the charity for the year ended 31st December 2021 which are set out on pages 5 to 8.

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 as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

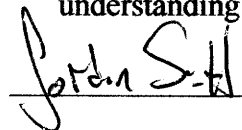
Basis of independent examiner's statement

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 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 examiners' statement

In the course of my examination, no matter has come to my attention 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, 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



dated 28-03-2022

Gordon Scott BAcc, CA
34 Ferryhill,
Forres.
IV36 2GY

St Laurence Parish Church of Scotland, Forres

SC000711

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Jan	2021		31	DEC	2021

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	57,923				57,923	59,097
Legacies	-	-			-	-
Grants	2,535	-			2,535	41,914
Receipts from fundraising activities	225				225	1,171
Gross trading receipts	-				-	-
Income from investments other than land and buildings	6				6	50
Rents from land & buildings					-	-
Gross receipts from other charitable activities	2,679				2,679	253
Guild Income	192				192	251
Church of Scotland Loan & pulpit Supply	-	-			-	-
A1 Sub total	63,560	-	-	-	63,560	102,736
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	200				200	50
Proceeds from sale of investments	-				-	-
A2 Sub total	200	-	-	-	200	50
Total receipts	63,760	-	-	-	63,760	102,786
A3 Payments						
Expenses for fundraising activities	189				189	261
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	54,748	136			54,884	84,993
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Other	-				-	-
Guild Expenditure	239				239	477
A3 Sub total	55,176	136	-	-	55,312	85,731
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	4,440	-			4,440	31,335
Purchase of investments	-				-	-
A4 Sub total	4,440	-	-	-	4,440	31,335
Total payments	59,616	136	-	-	59,752	117,066
Net receipts / (payments)	4,144	(136)	-	-	4,008	(14,280)
A5 Transfers to / (from) funds						
	-	-			-	
Surplus / (deficit) for year	4,144	(136)	-	-	4,008	(14,280)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	17,007	1,171			18,178	32,458
	Surplus / (deficit) shown on receipts and payments account	4,144	(136)			4,008	(14,280)
	Cash and bank balances at end of year	21,151	1,035	-	-	22,186	18,178

(Agree balances with receipts and payments account(s))

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total		

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Humidifier for Organ	Organ	4,200	1,200	1,500
	Oil Tank Manse	Fabric	1,923	400	500
	Digital Copier	General	2,963	960	1,200
	Boiler	Fabric	20,391	16,000	20,000
		Total	29,477	18,560	23,200

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total		

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total		

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Edna Kurylak</i>	AWN KURYLAK	20/2/22
<i>Douglas J Murray</i>	DOUGLAS J MURRAY	20/2/22

St Laurence Church, Forres

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year Mr Alistair Hardie was paid £3,360 as organist. For the first 3 months of 2021 he was furloughed and his reduced salary was refunded from the Coronavirus Job Retention Scheme
 No Council Tax was paid for the manse at 12 Mackenzie Drive
 No trustee received any expenses reimbursement

2 Movements in Funds

	At 1st January 2021	Incoming Resources	Outgoing Resources	Transfers see note*	At 31st Dec. 2021
	£	£	£	£	£
Unrestricted funds					
General Fund	7,754	58,872	49,878	(6,000)	10,748
Fabric Fund see note 7	-	4,667	9,293	6,000	1,374
Designated Flower Fund	234	15	60	-	189
Designated Memorial & Youth Fund	1,032	-	-	-	1,032
Designated Organ Fund	6,777	4	210	-	6,571
Sunday School Fund	366	-	-	-	366
Social Activities Fund	338	10	-	-	348
	16,501	63,568	59,441	-	20,628
Restricted Funds					
Restricted Fabric Fund	1,171	-	135	-	1,036
Total Funds	17,672	63,568	59,576	-	21,664
Church Guild	506	192	239	-	459
Overall balance	18,178	63,760	59,815	-	22,123

Endowment and Restricted Funds.

Restricted Fabric Fund

This fund is for legacies or donations where use for expenditure on the congregation's properties has been specified. Currently contains moneys donated to remember the recent ministry of Rev Barry Boyd

Purposes of Unrestricted (Designated) Funds

Fabric Fund:

The Trustees are constantly aware of the substantial continuing costs of maintaining our church and manse. This Fund receives a small but useful Standing Order income as well as the profits from the Sales Table, other occasional donations and the product of special appeals when needed.

Memorial & Youth Fund

The Trustees wish to identify moneys received as legacies (Memorial) or from youth activities expenditure and the Youth moneys as "Start-up" for new activities for the young.
 Balance at 31st Dec. 2021 reflects Youth Funds only.

Organ Fund

The Trustees are aware of the potential for substantial costs in maintaining the pipe-organ, and seek to build up a reserve against future needs.

Flower Fund

self explanatory

Sunday School Fund

self explanatory

Social Activities Fund

(Formerly Centenary Fund)

self explanatory

3 See over

	Unrestricted Funds		Restricted Funds		Total 2021		Total 2020	
	2021 Laurence Church, Basset				£		£	
	£	£			£	£	£	£
3. Analysis of Donations								
Donations								
WFO Scheme	13,228				13,228		15,263	
Standing Orders	28,571				28,571		26,715	
Tax Recovered on Gift Aid Donations	11,592				11,592		11,303	
Ordinary Offerings (Open Plate)	1,478				1,478		882	
Other Donations	3,054				3,054		4,934	
		57,923		-		57,923		59,097
Legacies								
Grants								
Berryburn							5,000	
VAT Recovery Grant	1,805				1,805		24,466	
Church of Scotland Re Boiler							10,000	
HMRC Job Retention Scheme	730				730		2,448	
		2,535		-		2,535		41,914
Special Fundraising		225		-		225		1,171
Bank & Deposit Interest		6		-		6		50
Other Charitable Activities								
Weddings and Funerals	2,440				2,440		170	
Use of Premises	50				50		83	
Other Ordinary General Income	189				189		-	
		2,679		-		2,679		253
		63,368		-		63,368		102,485
Church Guild Income		192				192		251
		63,560		-		63,560		102,736
Proceeds from sale of fixed assets		200				200		50
		63,760		-		63,760		102,786

4. Analysis of Payments								
Charitable activities								
Ministries and Mission Allocation	40,870				40,870		54,325	
less Glebe Rent etc	(1,988)				(1,988)		(2,374)	
less Presbytery Allowance	(1,946)				(1,946)		(4,426)	
less Vacancy Allowance	(11,196)				(11,196)		(10,323)	
	25,740				25,740		37,202	
Presbytery dues	815				815		893	
		26,555		-		26,555		38,095
Minister's expenses	(37)				(37)		1,249	
Pulpit Supply	4,499				4,499		268	
Other staffing costs	3,971				3,971		4,429	
		8,433		-		8,433		5,946
Printing and advertising	524				524		1,100	
Choir & Music	210				210		204	
Choir expenses	144		136		286		877	
		878		136		1,014		2,181
Insurance	8,350				8,350		9,106	
Heating and Lighting	4,367				4,367		4,181	
Council Tax	-				-		202	
Fabric repairs & Maintenance	6,165				6,165		2,033	
		18,882				18,882		15,522
		54,748		136		54,884		61,744
Refund of short-term loan								
Church of Scotland loan repaid					-		23,000	
Loan Interest					-		249	
					-			23,249
		54,748		136		54,884		84,993
Church Guild expenses		239				239		477
		54,987		136		55,123		85,470
Expenses for fundraising activities		189				189		261
		55,176		136				85,731
Purchase of Fixed Assets								
Under Gallery Development					-		10,944	
Boiler					-		20,391	
Manse Boiler	4,440				4,440			
		4,440		-		4,440		31,335
		59,616		136		59,752		117,066

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 £28,700 and the maximum stipend in 5th and subsequent years of service was £35,269.

6 Collections for third Parties	2021	2020
Crossreach	305	-
Earl Haig Poppy Appeal	73	20
Leprosy Mission (since December 2016)		2,600
	<u>378</u>	<u>2,620</u>