

**St Laurence Parish Church of Scotland**

**Forres**

**CONGREGATIONAL ACCOUNTS  
2019**

**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 are members of the Congregational Board)**

Mrs Ann Bowie (Interim Moderator to 31st Oct. 2019), Mr Peter Taylor (Interim Moderator from 1<sup>st</sup> Nov. 2019), Mrs Anne Burge, Mrs Doris Dallas, Mrs Sheila Goddard, Mr Victor Goddard, Mr Alistair Hardie, Mrs Pearl Kerr, Mrs Ann Kurylak, Mrs Morag Laird, Mrs Winnie MacDonald, Mr Ian McLennan, Mrs Patricia McLennan, Mrs Angela McRae, Dr Douglas Murray (Treasurer) Mr Alec Reid (Fabric Convener), Mr James Ross (retired Feb 2019), Mrs Ann Rossiter,

#### **Congregational Board**

Mrs Christine Grant, Miss Sheila Grant, Ms Anne Gregson, Mrs Anne McKenzie, Miss Eileen Ross (WFO and Gift Aid Organiser). Mr Norman Thomson

Church Treasurer: Dr Douglas J Murray  
Session Clerk: vacant (Dr Murray acting)  
Clerk to Congregational Board: Mrs Sheila Goddard  
Minister: Rev Barry J Boyd (on sick leave)

### **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 2019**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution.

#### **Recruitment and Appointment of Trustees**

All active members of the Congregational Board 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. The Congregational Board comprises all active elders together with others appointed from within the congregation. Members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

#### **Organisational Structure**

The Congregational Board 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. The Kirk Session, which meets after the Congregational Board, is responsible for spiritual 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.

In addition to the regular Sunday morning service, St Laurence has a vigorous Guild with fortnightly meetings throughout the winter. St Laurence Ladies and Man-to-Man also meet regularly and will now be able to use our new meeting area.

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2019**

#### **Financial Review**

In 2019 the Congregational Board signed a contract with Darroch & Allan (Builders & Joiners) Ltd to install toilets and create an enclosed meeting space under the North Gallery. This has cost £106,000 (plus VAT which is recoverable by a Government grant). The absence of the minister on sick-leave throughout the accounting year has had little effect on Sunday attendance. As a result our offerings income, while continuing to decrease, has done so at a slower rate than the past two years.

#### **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 Congregational Board 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 Congregational Board 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,



**Dr Douglas J Murray**  
**Acting Session Clerk**

**Date 18<sup>th</sup> March 2020**

**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 31<sup>st</sup> December 201~~8~~<sup>9</sup> 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.

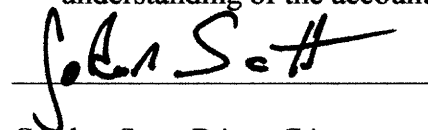
**Basis of independent examiner's statement**

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 20/03/2020

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	2019		31	DEC	2019

## 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 £
<b>A1 Receipts</b>						
Donations	67,522	-			67,522	68,575
Legacies	-	-			-	33,154
Grants	2,261	-			2,261	826
Receipts from fundraising activities	167				167	1,982
Gross trading receipts	-				-	-
Income from investments other than land and buildings	904				904	561
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	8,074				8,074	6,609
Guild Income	2,193				2,193	1,940
Church of Scotland Loan & pulpit Supply	-	27,423			27,423	
<b>A1 Sub total</b>	<b>81,121</b>	<b>27,423</b>	<b>-</b>	<b>-</b>	<b>108,544</b>	<b>113,647</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>81,121</b>	<b>27,423</b>	<b>-</b>	<b>-</b>	<b>108,544</b>	<b>113,647</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	248				248	990
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	87,396	3,717			91,113	97,925
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Other	-				-	-
Guild Expenditure	2,316				2,316	1,616
<b>A3 Sub total</b>	<b>89,960</b>	<b>3,717</b>	<b>-</b>	<b>-</b>	<b>93,677</b>	<b>100,531</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	73,048	57,043			130,091	
Purchase of investments	-				-	
<b>A4 Sub total</b>	<b>73,048</b>	<b>57,043</b>	<b>-</b>	<b>-</b>	<b>130,091</b>	<b>-</b>
<b>Total payments</b>	<b>163,008</b>	<b>60,760</b>	<b>-</b>	<b>-</b>	<b>223,768</b>	<b>100,531</b>
<b>Net receipts / (payments)</b>	<b>(81,887)</b>	<b>(33,337)</b>	<b>-</b>	<b>-</b>	<b>(115,224)</b>	<b>13,116</b>
<b>A5 Transfers to / (from) funds</b>	<b>706</b>	<b>(706)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>(81,181)</b>	<b>(34,043)</b>	<b>-</b>	<b>-</b>	<b>(115,224)</b>	<b>13,116</b>

**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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	113,639	34,043			147,682	134,566
	Surplus / (deficit) shown on receipts and payments account	(81,181)	(34,043)			(115,224)	13,116
							-
	Cash and bank balances at end of year	32,458	-	-	-	32,458	147,682

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

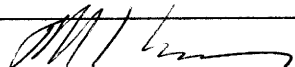

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>				
		<b>Total</b>		

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>	Humidifier for Organ	Organ	4,200	1,700	2,000
	Oil Tank Manse	Fabric	1,923	700	922
	Digital Copier	General	2,963	1,500	1,896
	Pulpit Supply	Restricted		782	706
			<b>Total</b>	9,086	4,682

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>	Digital Copier creditor	General	678	1,400
	Church of Scotland loan	Fabric	23,000	
	Church of Scotland loan interest	Fabric	69	
		<b>Total</b>	23,747	1,400

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

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

Signature	Print Name	Date of approval
	DOUGLAS J MURRAY	18/03/20
	EILEEN ROSS	18/03/20

## St Laurence Church, Forres

### Notes to the Accounts

#### 1 Trustee Remuneration and Related Party Transactions

During the year Mr Alistair Hardie was paid £3,642 as organist  
 Council Tax paid for the manse at 12 Mackenzie Drive amounted to £2011  
 No trustee received any expenses reimbursement

#### 2 Movements in Funds

	At 1st January 2019 £	Incoming Resources £	Outgoing Resources £	Transfers see note* £	At 31st Dec. 2019 £
<b>Unrestricted funds</b>					
General Fund	53,326	70,938	72,547	706	52,423
Fabric Fund	50,223	4,352	54,675	100	-
Designated Flower Fund	194	-	30	-	164
Designated Memorial & Youth Fund	1,032	-	-	-	1,032
Designated Organ Fund	7,165	3,638	4,368	-	6,435
Sunday School Fund	366	-	-	-	366
Social Activities Fund	338	-	-	-	338
	112,644	78,928	131,620	806	60,758
<b>Restricted Funds</b>					
Pulpit Supply	-	4,423	3,717	(706)	0
Restricted Fabric Fund	34,043	23,000	57,043	-	-
<b>Total Funds</b>	146,687	106,351	192,380	806	61,465
Church Guild	995	2,193	2,316	(100)	772
<b>Overall balance</b>	147,682	108,544	194,696	-	62,237

#### 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.

##### Restricted Pulpit Supply

Pulpit Supply recovered from Church of Scotland. Transfer relates to 2018 expenses now recovered.

#### 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. 2017 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



St Laurence Church, Forres

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
<b>3. Analysis of Donations</b>				
<b>Donations</b>				
WFO Scheme	26,110		26,110	28,625
Standing Orders	20,537		20,537	18,925
Tax Recovered on Gift Aid Donations	12,921		12,921	13,414
Ordinary Offerings (Open Plate)	4,717		4,717	5,071
Other Donations	<u>3,237</u>		<u>3,237</u>	<u>2,540</u>
	67,522	-	67,522	68,575
<b>Legacies</b>				33,154
<b>Grants</b>				
Berryburn for Book			-	569
VAT Recovery Grant	<u>2,261</u>		<u>2,261</u>	<u>257</u>
	2,261	-	2,261	826
<b>Special Fundraising</b>	167	-	167	1,982
<b>Bank &amp; Deposit Interest</b>	904	-	904	561
<b>Other Charitable Activities</b>				
Weddings and Funerals	5,526		5,526	4,240
Use of Premises	1,347		1,347	1,170
Sunday School	-		-	110
Other Ordinary General Income	1,201		1,201	1,089
Pulpit Supply		4,423	4,423	-
	8,074	4,423	12,497	6,609
<b>Short term loan</b>	-	23,000	23,000	-
	78,928	27,423	106,351	111,707
<b>Church Guild Income</b>	2,193		2,193	1,940
	<u>81,121</u>	<u>27,423</u>	<u>108,544</u>	<u>113,647</u>

**4. Analysis of Payments**

**Charitable activities**

Ministries and Mission Allocation	55,231		55,231	53,358
less Glebe Rent etc	<u>(2,388)</u>		<u>(2,388)</u>	<u>(2,369)</u>
	52,843	-	52,843	50,989
Presbytery dues	<u>1,006</u>		<u>1,006</u>	<u>872</u>
	53,849	-	53,849	51,861
Minister's expenses	2,194		2,194	1,267
Pulpit Supply	642	3,717	4,359	776
Other staffing costs	<u>6,120</u>		<u>6,120</u>	<u>5,596</u>
	8,956	3,717	12,673	7,639
Printing and advertising	1,706		1,706	3,329
Choir & Music	198		198	198
Other expenses	<u>777</u>		<u>777</u>	<u>634</u>
	2,681	-	2,681	4,161
Insurance	9,209		9,209	9,086
Heating and Lighting	4,437		4,437	5,581
Council Tax	2,011		2,011	1,936
Fabric repairs & Maintenance	6,253		6,253	17,661
	21,910	-	21,910	34,264
	87,396	3,717	91,113	97,925
<b>Church Guild expenses</b>	2,316		2,316	1,616
	89,712	3,717	93,429	99,541
<b>Expenses for fundraising activities</b>	248		248	990
<b>Purchase of Fixed Assets</b>				
Under Gallery Development	<u>73,048</u>	<u>57,043</u>	<u>130,091</u>	
	<u>163,008</u>	<u>60,760</u>	<u>223,768</u>	<u>100,531</u>

**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 £27,044 and the maximum stipend in 5th and subsequent years of service was £33,899.

**6 Collections for third Parties**

	2019	2018
J L Zwane Memorial Church, Guguletu	-	1,127
Crossreach	480	647
Earl Haig Poppy Appeal	79	142
Leprosy Mission	<u>777</u>	<u>260</u>
	<u>1,336</u>	<u>2,176</u>