

Larbert Tryst Parish Church of Scotland
(Formerly Larbert East Parish Church of Scotland)



ACCRUED (2020 SORP COMPLIANT) ACCOUNTS
for Year Ending 31st December 2025

Congregation No: 171176

Charity No: SC 006456

Larbert East Church of Scotland became part of Larbert Tryst Parish Church of Scotland on May 1st 2025 along with Airth Parish Church, Larbert West Parish Church and Stenhouse & Carron Parish Church.

Trustees' Annual Report Year Ended 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reform in tradition and Presbyterian in polity. It exists to glorify God and to work for the advance 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 and is ecumenical in its approach to other Christian bodies.

Our Mission

To proclaim the Good News of the Kingdom in varied and innovative ways
To engage all the local communities in the life and work of the new congregation
To move the new congregation forward to respond to local needs.
To foster all aspects of pastoral care.
To work with the local community - KLSB and Falkirk Foodbank
To work with young people, Larbert Churches Youth Trust, SU school activities.
To support pupils at LHS suffering from deprivation and supporting 'the Diner'
To have a Parish Outreach Worker working in primaries and with families

Ministry

Mrs Sheila Kerr was appointed to the role of Interim Moderator from 1 December 2023 and continued until the end of April 2025. Services from January to April were covered by Locum Rev Anne White who had been appointed in March 2024 and when needed by Mrs Isabelle McMillan, (Reader), both members of Larbert East. Rev Anne White provided pastoral cover during this time. Ms Marianne Harvey, our Parish Outreach Worker, includes pastoral care in her role. From the Union on May 1st 2025 our Interim Moderator was Rev Robert Allan and various local ministers, readers and worship leaders led our services. As we did not have a locum minister, pastoral cover was provided for 2 days a week from August to November by Marianne Harvey and then by Rev Anne White.

Sunday services

Sunday Services take place every week at 10.30am. During the morning service Young Church provides activities for 3-12-year-olds, and Youth Group for those at Secondary School. Creche facilities are available for 0-3 year-olds. An enthusiastic choir of around 12 members leads the singing accompanied by the organist and praise band. After the Union, there were two joint organists and a combined choir of around 25. There is an all-age talk, led by the day's worship leader or Marianne Harvey (Parish Outreach Worker) or a member of the congregation. Members of the congregation also read Scriptures and offer the Prayer of Thanksgiving and Intercession. The offering is brought forward during the first hymn. Attendance was around 100+ people, though since the Union this has increased to around 190 with an average of 21 watching simultaneously online, and many more catching up later. Teas/coffees are served in the hall after the service each week.

Weekday Worship

Weekday Worship is held on a Thursday morning at 11.15 from September to June, with a short break in December. Average attendance is around 25-30, from several local churches, and it is led by local ministers and others. It lasts around 30 minutes. Warm refreshments are served either before the service or, on the first and last weeks of each "term", after the service.

Communion Services

Communion services were held on Sunday mornings four times a year and on the Thursday Weekday Worship during Holy Week. A Retiring Offering was taken after each Communion Service and at the Remembrance Day service and at the services on Christmas Eve and Christmas Day. The money from these was donated to various charities as noted in the accounts.

Young Church

The Young Church meets during the morning service. There are fewer young children, but an increasing number of teenagers attend regularly. At the end of the summer a family fun Sunday took place. The annual Nativity presentation combined recorded and live performances to an appreciative congregation. Once again, a pantomime group gave a performance in early December to the young church, uniformed organisations, school pupils and other local churches. This had an audience of around 150, including parents, and was a good opportunity to welcome people into the building.

Groups

The Women's Group continues to meet fortnightly from September to March. Since the Union on 1st May we also have a Guild and a Monday Afternoon Group which also meet fortnightly. The Memories Group meets monthly and attracts around 40-50. The Larbert Men's Christian Association also meets regularly. These groups invite speakers on topics of interest to those attending. The choir rehearses weekly from September to May approximately and has grown in number and enthusiasm. A ladies' house group of around 16 meets on Mondays during school term time for bible study and fellowship.

The Christmas Coffee Morning in November was well attended mainly with fundraising in mind but it also opened our activities to the local community, with music from the choir and the Young Church. Christian Aid week in May also included a Coffee Morning with help from Our Lady of Lourdes and St Bernadette's Church.

A team of volunteers has undertaken the Church Officer role on a voluntary basis

Pastoral support

This has been provided by the Parish Outreach Worker and by a Pastoral Locum for 2 days a week since August 2025.

The church accommodation has continued to be used by Playgroup, Rainbows, Brownies and Girl Guides, Sweet Harmony Barbershop Chorus, Blackwood Guitar Academy and AA. The Caledonia Choir also rehearses there weekly and held one of their Christmas Concerts in the church. The hall is also available for one-off use by individuals or organisations

Since the Union we also have a Boy's Brigade company and various hall lets, aerobics and yoga have moved here from other churches. The legacy churches continue in use and Kidney Kids Scotland continued to use Merrow House.

Membership

At the end of April, the roll stood at 470, 4 were removed by death and 4 by Certificate, 6 members were admitted by Profession, 2 by Certificate and 2 by restoration. 472 were moved to the Union.

At the Union the combined roll was 1033, 21 were removed by death, 14 by Certificate and 2 by Session, 5 were admitted by Profession and 5 by restoration, resulting in a roll of 1006 at 31st December 2025.

Achievements and Performance

Outreach to young people continues. Lunch in the East became Treats at Tryst after the Union, continuing weekly and offering a safe and friendly place for pupils from Larbert High School to eat their lunch. A regular group of around 22 came along during the first 6 months, and after the summer around 28. Helpers come from the Larbert area churches. Young people have also attended larger events.

Working towards Union

The Wallaces group consisting of 3 members from each church and the Interim Moderators representing Airth Parish Church, Larbert East Parish Church, Larbert West Parish and Stenhouse and Carron Parish Church continued to meet. The aim was to work towards the Union of the four churches, according to the Mission Plan which had previously been agreed along with the Basis of Union. Various church teams were encouraged to meet and discuss how they would bring their activities together. An Online Breakfast Prayer meeting continued fortnightly on a Sunday morning attended by representatives of the cluster churches and open to others.

The four Kirk Sessions and then the congregations voted in March in favour of the Union with the new church Larbert Tryst Parish Church of Scotland starting on May 1st 2025.

Our main focus since May 1st has been to work to bring the four congregations together and reach out to the local community. We have established a new Kirk Session with Trustees from the four churches and formed various teams to oversee work. We have taken part in a community event in Airth, sung Christmas Carols in Asda and Airthrey Care, a local care home, hosted an evening for a local drama group and held a Christmas Coffee Morning. We welcomed several of the local schools for Christmas services in the church.

We are currently making plans to refurbish the building to make it more versatile and hopefully encourage further community use.

Outreach

Specific events include the Holiday Club in the summer, held in Larbert Tryst Church by Scripture Union with some of our members. Around 60 children and young people attended. Regular activities are regarded as opportunities where new people may be welcomed and encouraged. Members participate in Larbert Churches Youth Trust on the Board of Trustees and the Management Committee. The Youth Trust is supported by 9 local churches and its focus is on building relationships and supporting pupils in Larbert High School and its feeder primaries. Members are also active in Larbert Men's Christian Association which holds a number of events during the year and an annual dinner.

Marianne Harvey, Parish Outreach Worker, works in Stenhousemuir and Kinnaird Primaries in supporting individual pupils as part of Larbert Tryst's parish work. She also runs the weekly SU group at Kinnaird Primary along with Senga Smith, a Larbert Tryst elder.

Information

Information has continued to be provided to members by means of a church newsletter, the weekly pew leaflet, the Facebook Page and the website, which are part of the church's publicity. A weekly column is submitted to the

Falkirk Herald. Sunday services are live-streamed and available on YouTube. There is a lengthy back catalogue which is also available via our website. We also have the facilities to live-stream funerals.

Donations to other organisations

A monthly collection of goods is held for Falkirk Foodbank. Other donations were made to: Christian Aid, KLSB (Harvest), Poppy Appeal (Remembrance Day) Blythwood Care and Operation Christmas Child (Shoebox Appeal), and several other charities received sums from our retiring offerings.

Financial Review

Our main source of income continues to be from weekly offerings, regular standing orders and tax recovered on Gift Aid. Since Larbert Tryst Church was formed significant funds have come from sales of legacy manse and buildings.

Since 1st May 2025 expenses for each of the legacy churches have been met in full. Significant work has been completed merging the financial records, bank accounts and supplier accounts from the legacy churches..

Risk Management

The membership has increased numerically though there are always changes during a Union. The congregation is forward-looking. It is noticeable that the congregation has attracted new members from elsewhere and many online viewers to its services. It seeks to be welcoming and friendly with dedicated support for its activities. The average age of the membership is increasing but it allows us to promote intergenerational activities.

Rev Anne White continued as our locum until the end of April. This provided week to week stability and leadership. Since the start of the Union, we have had different people leading the Sunday services. We have made sure as much as possible that the church's work continues both within the congregation and the parish. New initiatives have been undertaken to encourage young people and see them coming to faith. As a new congregation of Larbert Tryst we have been given permission to call a minister and hope that a new minister, when we have one, will give us a new direction and leadership. Thankfully there are many willing hands to take on responsibility. We have also experienced loss through illness and bereavement.

Marianne Harvey, Parish Outreach Worker, works in Stenhousemuir and Kinnaird Primaries in supporting individual pupils as part of Larbert East and then Larbert Tryst's parish work. She also runs the SU group at Kinnaird Primary along with Senga Smith, a Larbert East elder. These activities are directed towards the parish and community, in forming potential future good relationships.

In moving towards an eventual union of four congregations, Larbert East contributed to the cluster plan and continues to play a part in joint activities. We have met our financial commitments and keep our buildings in good repair within the restraints placed by the Presbytery. As the Larbert East building has been designated as the future place of worship for the new church, this places a responsibility on the congregation to maintain it well in the meantime. We hope that many will welcome new opportunities for sharing the gospel in our new parish.

Reserves Policy

It is the Trustees' policy to hold a General Reserves to meet all expenditure, including designated funds.

At the year end the Church held unrestricted funds of £299,406 and restricted funds of £334,798 giving total funds of £634,204.

Structure, Governance and Management

The congregation is a registered charity, number SC 006456 and is administered in accordance with the terms of the Deed of Constitution Unitary Form. Members of the Kirk Session are an elected number from the Elders of the Church and are also the charity trustees.

Since 1st May 2025 Larbert Tryst Parish Church of Scotland Kirk Session was formed from Elders from each of the legacy churches. Church business is supported by a variety of 'teams' covering - Buildings Management; Finance and Planning; Growing Faith; Community and World Outreach; Pastoral Care; Publicity and Communication; Refurbishment and Worship. Conveners of the teams are elders, but each team contains a mixture of elders and members of the congregation. Regular reports are submitted to the Kirk Session.

Reference and Administrative Information

Charity Name: Larbert Tryst Church of Scotland

Charity Registration Number: SC 006456

Congregational Reference No: 171176

Contact Address: Larbert Tryst Church, Main Street, Stenhousemuir, FK5

Trustees

Rev. Robert Allan (from May 2025)

Elders		Ordained / Retired		Ordained / Retired	
Blair	Archie	to 30th April 2025	Laurie	Irene	to 30th April 2025
Blair	Lorraine	died 3 rd October 2025	Leask	Janette	to 30th April 2025
Brophy	Janette		Litts	Rebecca	from 1st May 2025
Brown	Janice		MacDonald	Crawford	to 30th April 2025
Cairns	Betty	to 30th April 2025	Matthew	Anne	from 1st May 2025
Carmichael	John	to 30th April 2025	Morris	William	to 30th April 2025
Colbourne	James	to 30th April 2025	Neilson	Elinor	to 30th April 2025
Crosbie	James	to 30th April 2025	Nichol	Catherine	to 30th April 2025
Coulter	Ann	from 1st May 2025	O'Connor	June	to 30th April 2025
Dick	Elizabeth	to 30th April 2025	Oswald	Eric	to 30th April 2025
		from 1st May 2025			
Donaldson	Linda	to 10th September 2025	Patterson	Morag	from 1st May 2025
Drummond	Kenneth	to 30th April 2025	Patrick	Susan	from 1st May 2025
Duncan	Kate		Peden	George	
Duncan	Robin		Rae	Stuart	to 30th April 2025
Dunkin	Andrea	from 1st May 2025	Railton	Irene	
Dunkin	Irene	from 27th May 2025	Schofield	Alan	from 1st May 2025
Fairbairn	Martin		Sergeant	Carol	from 1st May 2025
Fraser	Jevan		Sergeant	Harry	from 1st May 2025
Goodwin	Andrew	to 30th April 2025	Shearer	Agnes	to 30th April 2025
Grant	Alex	to 30th April 2025	Sinclair	Dorothy	to 30th April 2025
Grant	Beatrice	from 27th May 2025	Smith	Craigen	
Grant	David	from 1st May 2025	Smith	Senga	
Grieve	Jetta	to 30th April 2025	Summers	Munro	to 30th April 2025
Hayworth	Catherine	from 1st May 2025	Summers	Sheila	
Hessett	Gillian	to 30th April 2025	Thomson	Andrew	from 1st May 2025
Hunter	Audrey	to 30th April 2025	Thomson	Sydney	to 30th April 2025
Iggo	Ruth	from 1st May 2025	Tooth	David	to 30th April 2025
Islam	Celma	to 30th April 2025	Tooth	Margaret	to 30th April 2025
Jamieson	Stuart	to 30th April 2025			

Principal Office-bearers

Minister: Rev.R.Allan – Interim Moderator

Session Clerks: Mrs Morag Patterson, Mrs Carol Sergeant

Church Treasurer: Mr A C Thomson BSc (Hons), CA

Independent Examiner

**Mr D W McLaughlin BCom, CA 46 Barnton Avenue
Edinburgh
EH4 6JL**

Bankers

Virgin Money
1 Bank Street
Falkirk
FK1 1NB

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

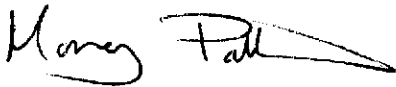
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

Signed

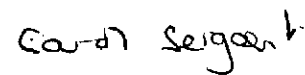
Date:-26th August 2026



Mrs Morag Patterson

Signed

Date:- 26th August 2026



Mrs Carol Setgeant

Larbert Tryst Parish Church of Scotland

SC 006456

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

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 11 to 20.

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 examiner's statement

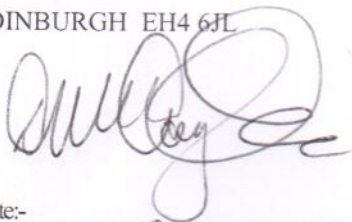
In the course of my examination, no matter has come to my attention

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, 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.

Name: Mr D W McLaughlin BCom CA

Address: 46 Barnton Avenue

EDINBURGH EH4 6JL



Date:-

4TH SEPTEMBER 2026

Statement of Financial Activities
Year ended 31 December 2025

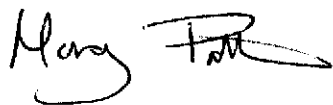
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
	Note	2025	2025	2025	2024	2024	2024
Income and endowments from:							
Donations and legacies	1	171,916	0	171,916	118,615	4,072	122,687
Charitable activities	2	27,451	0	27,451	9,222	0	9,222
Investments	3	9,445	17	9,462	713	2,694	3,407
Other Income	4	1,000	14,125	15,125	11,600	0	11,600
Total Ordinary Income		209,812	14,142	223,954	140,150	6,766	146,916
Extraordinary Income							
Transfer of Union Balance		252,272	0	252,272	0	0	0
Total Extraordinary Income		252,272	0	252,272	0	0	0
Total Income		462,084	14,142	476,226	140,150	6,766	146,916
Expenditure on:							
Raising funds	5	261	0	261	173	0	173
Charitable activities		235,524	20,481	256,005	132,505	13,099	145,604
Total Expenditure		235,785	20,481	256,266	132,678	13,099	145,777
Net income/(expenditure) before gains and losses on investments		226,299	-6,339	219,960	7,472	-6,333	1,139
Net gains (losses) on investments		3,629	393	4,022	0	431	431
Net income/(expenditure)		229,928	-5,946	223,982	7,472	-5,902	1,570
Transfers between funds		69,478	-69,478		-6,914	6,914	
Net movement in funds		299,406	-75,424	223,982	558	1,012	1,570
Total funds brought forward		0	410,222	410,222	23,347	385,305	408,652
Total funds carried forward		299,406	334,798	634,204	23,905	386,317	410,222

Larbert Tryst Parish Church of Scotland
Balance Sheet as at 31st December 2025

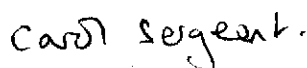
Fixed Assets	Note	2025	2024
			Restated
Tangible Fixed Assets	15	0	300,372
Investments	8	55,323	5,008
Total Fixed Assets		55,323	305,380
Current Assets			
Debtors	9	7,938	4,515
Bank and cash		581,396	103,226
Total Current Assets		589,334	107,741
Liabilities			
Creditors falling due within one year	10	-10,453	-2,899
Net Assets	11	578,881	104,842
Total Assets		634,204	410,222
The funds of the charity:			
Restricted funds	12	334,798	410,222
Unrestricted funds	12	299,406	
Total charity funds		634,204	410,222

The accounts were approved by the trustees on 26th August 2026 and signed on their behalf by:

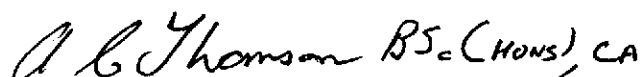
Morag Patterson - Joint Session Clerk



Carol Sergeant – Joint Session Clerk



Andrew Thomson - Treasurer



Larbert Tryst Parish Church of Scotland

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2016 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund Accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Larbert Tryst Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

**Notes forming part of the financial statements
for the year ended 31st December 2025**

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
1 Donations and Legacies						
Offerings	136,858	0	136,858	95,291	0	95,291
Tax recovered on Gift Aid	31,287	17	31,304	19,803	12	19,815
Legacies	0	0	0	1,000	0	1,000
Contributions from Congregational Organisations	509	0	509		1,000	1,000
	168,654	17	168,671	118,615	4,072	122,687
2 Income from charitable activities						
Weddings and Funerals	1,825	0	1,825	1,290	0	1,290
Coffee mornings/Fayre	3,067	0	3,067	1,480	0	1,480
Use of hall	21,670	0	21,670	6,190	0	6,190
Grant Funding	631	0	631	0	0	0
Easy Fundraising	258	0	258	262	0	262
	27,451	0	27,451	9,222	0	9,222
3 Investment income						
Deposit interest / Dividends	9,418	0	9,418	713	2,694	3,407
Bank interest	27	0	27	0	0	0
	9,445	0	9,445	713	2,694	3,407
4 Other income						
Receipts from General Trustees	1,000	9,000	10,000	11,600	0	11,600
Other	3,262	5,125	8,387	11,600	0	11,600
	4,262	14,125	18,387			
TOTAL	209,812	14,142	223,954	140,150	6,766	146,916

Notes forming part of the financial statements
for the year ended 31st December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
5 Analysis of expenditure						
Raising Funds						
Offering Envelopes	261	0	261	173	0	173
	261	0	261	173	0	173
Charitable Activities						
Giving to Grow	115,679	0	115,679	68,957	0	68,957
Presbytery Dues	2,287	0	2,287	2,090	0	2,090
Interim Moderator's Expenses	768	0	768	97	0	97
Pulpit Supply	3,200	0	3,200	1,300	0	1,300
Other salary costs	10,336	12,229	22,565	19,271	0	19,271
Other Salary Costs – Self Employed	208	0	208	420	0	420
Fabric Repairs & Maintenance	19,241	3,114	22,356	5,566	8,135	13,701
Council Tax	3,460	0	3,460	0	0	0
Other Buildings Costs	67,573	0	67,573	29,517	0	29,517
Church Office Expenses	5,703	0	5,703	2,796	0	2,796
Bank Charges	29	0	29	0	0	0
Organ & Music	1,186	0	1,186	1,491	0	1,491
Grants to Congregational Org	1,605	0	1,605	1,000	0	1,000
SALT Expenses	0	0	0	0	180	180
Other expenses	2698	4,169	6,867	0	4,647	4,647
Kitchen Expenses	1551	969	2,520	0	137	137
	235,524	20,481	256,005	132,505	13,099	145,604
Total	235,785	20,481	256,266	132,678	13,099	145,777

**Notes forming part of the financial statements
for the year ended 31st December 2025**

	2025	2024
6 Staff costs and numbers		
Salaries and wages	25,765	20,571
Social Security Costs	0	0
TOTAL	25,765	20,571

The average number of employees during the year, calculated on the basis of a head count, was as follows:

Music staff	2	2
Church Officer	0	0
Pastoral Assistant	1	1
Parish Outreach Worker		
TOTAL	4	4

No employee had employee benefits in excess of £50,000 (2024 Nil).

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 £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856

7 Trustee Remuneration and Related Party Transactions

Mr Martin Fairbairn who is an elder received £3,210 for providing his services as organist.

Mr Harry Sergeant who is an elder received £1,714 for providing his services as organist.

Mr George Peden who is an elder received £33 for travel in his role as Presbytery Elder.

The only trustee to receive any reimbursement of expenses during the year was the Interim Moderator who received £95.

During the year to 31 December 2025 the Church continued with the contract with Mr K Drummond (Elder) to provide cleaning services for which he received £6,430.

No other trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year. During the year to 31st December 2025 the aggregate amount donated by trustees was £22,557.

**Notes forming part of the financial statements
for the year ended 31st December 2025**

8 Investments	2025	2024
Market value at 31 December 2024	5,008	4,577
Transfer of Union Balances	46,293	
Unrealised gain / (loss) on Investments	4,022	431
Market value at 31 December 2025	55,323	5,008
Investments at cost	3,070	1,270

Growth Fund	Value at 1/1/2025	Value at 31/12/2025	Gain / (Loss)
Unit Price at 31/12/2025 : £6.88			
GENERAL PURPOSES	5,008	5,401	393
GENERAL PURPOSES	14,036	15,136	1,100
CONGREGATIONAL PURPOSES	32,257	34,786	2,529
	51,301	55,323	4,022

9 Debtors	2025		2024	
	Unrestricted	Restricted	Total	Total
Gift Aid	7,935	3	7,938	4,439
Prepaid				76
TOTAL	7,935	3	7,938	4,515

10 Creditors	2025	2024
Heat & Light	6,786	546
Organ Maintenance		90
POW Expenses		1,082
HMRC tax & NICs	1,054	1,181
Estates Management	336	
Repairs	676	
Cleaning	912	
Collected for Disbursement	689	
TOTAL	10,453	2,899

11 Analysis of Net Assets Among Funds

	2025			2024		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
Fixed Assets	0	0	0	0	300,372	300,372
Investments	49,922	5,401	55,323	0	5,008	5,008
Current Assets	259,937	329,397	589,334	23,905	80,937	104,842
Current Liabilities	10,453	0	10,453	0	0	0
Net assets	299,406	334,798	634,204	23,905	386,317	410,222

12 Movement in Funds

	As at 1st Jan.2025	Incoming	Outgoing	Transfers	As at 31st Dec.2025
Endowment Funds	0	0	0	0	0
Restricted Funds					
Flowers - Flower Fund	297	0	1,848	2,167	616
Guild - Larbert Tryst Guild	0	901	0	0	901
Woman's Group	916	1,600	1,150	0	1,366
Young Church	371	810	1,171	0	10
General - Congregational Reserve	71,645	0	0	-71,645	0
Parish Outreach Worker	3,467	9,000	12,229	0	238
Benevolent Fund	75	0	0	0	75
Fabric Fund	320,810	1,715	3,114	0	319,411
S.A.L.T. Fund	2,508	41	0	0	2,549
Kitchen Fund	1,080	0	969	0	111
Legacy - Hymn Books	161	0	0	0	161
Special Purposes Fund	3,884	75	0	0	3,959
Investment - Church of Scotland	5,008	393	0	0	5,401
	410,222	14,535	20,481	-69,478	334,798
Unrestricted Funds					
General fund	0	465,713	235,785	69,478	299,406
Total Church Funds	410,222	480,248	256,266	0	634,204

Purposes of Endowment Funds

Income from these funds is to be used for specific purposes

Purposes of Restricted Funds

Flowers: This is a fund to provide flowers for display during services of worship.

Church Guild Fund: This is a fund managed by the Guild.

Women's Group Fund: This fund was set up to allow the running of the Women's Group within the Church

Young Church Fund: The Trustees have set aside funds for use by the Young Church.

General Reserve Fund: This Fund has been incorrectly allocated and all balances have been transferred to the General Fund.

POW Fund: The Trustees have set aside funds to pay for a part-time Parish Outreach

Worker. Fabric Fund: The Trustees have set aside funds for the maintenance of the church property. Benevolent Fund: this is a fund used to assist people in need

S.A.L.T.: This Fund is used to supply the Sound and Light Team with necessary equipment for Church Praise

Kitchen Fund: This Fund is to be used to repair or renew any of our kitchen equipment.

Hymn Book Fund: This Fund is to be used by the church for Hymn books/means of modern praise

Special Purposes Fund: This Fund was set up to allow the church to purchase equipment not covered by the Fabric Fund

Investment Fund: These are investments being held in Church of Scotland Investors Trust Growth Fund for special purposes

Purposes of Unrestricted Funds

General Fund is for the day to day running of the church

Movements in Funds

	At 1 Jan. 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Endowment funds	0	0	0	0	0
Restricted funds					
Allan Legacy	7,525	147		-7,672	0
Fabric Fund	300,835		8,135	7,672	300,372
Benevolent Fund	75				75
General Reserve Fund	62,394	2,337		6,914	71,645
Investment Fund	4,577	431			5,008
Kitchen Fund	1,210	7	136		1,081
Hymn Book Fund	153	7			160
S.A.L.T.	2,591	97	180		2,508
Young Church Fund	683	1,338	1,650		371
Flower Fund	396	1,386	1,485		297
Woman's Group Fund	1,175	1,254	1,513		916
Special Purposes Fund	3,691	193			3,884
	385,305	7,197	13,099	6,914	386,317
Unrestricted funds					
Designated Fabric Fund	18,089	1,610	-739		20,438
Designated Parish Outreach Worker Fund	5,258	11,600	13,391		3,467
General Fund	0	126,940	120,026	-6,914	0
	23,347	140,150	132,678	-6,914	23,905
Total Church funds	408,652	147,347	145,777	0	410,222

13 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

14 Retiring Collections

	2025	2024
Bibles for Bairns (Scottish Bible Society}	315	
Christian Aid (Myanmar Appeal)	350	
Larbert Churches Youth Trust	440	
Vine Trust	350	
Earl Haig Fund	724	560
Street Pastors	381	365
KLSB	410	
Dementia Playlist	689	
Retiring Offering Embrace the Middle East		320
Retiring Offering Home to Hospital		265
Retiring Offering RNIB		310
Christmas Offering Moderator's Project		290
TOTAL	3,659	2,110

Christian Aid total paid directly for 2025 was £2,192.15

Food continues to be donated to Foodbank 1525.03kg and £2.277.

180 Shoeboxes were filled for Blythswood Care and Samaritan's Purse

42 Easter eggs were donated to Polmont YOI and Glenochil Prison

- 15 The tangible fixed asset is the manse of Larbert East Church and is included at market value.

APPENDIX 1

Funds held on behalf of the congregation by the Church of Scotland General Trustees

Consolidated Fabric Fund

	2025	2024
CAPITAL ACCOUNT		
Credit balances held at 31 December at cost	-	-
Market value of balances at 31 December	-	-

	2025	2024
REVENUE ACCOUNT		
Credit balance at 31 December	£5,012.88	-

	2025	2024
TEMPORARY ACCOUNT		
Credit balance at 31 December	£283,454.54	-

Individual Fund

Purpose: For the benefit of the congregation.

	2025	2024
EXPENDABLE		
Credit balances held at 31 December at cost	£254,054.83	£252,448.27
Market value of balances at 31 December	£243,010.73	£224,895.71

	2025	2024
PERMANENT ENDOWMENT		
Credit balances held at 31 December at cost	-	-
	-	-