

Carlops Parish Church of Scotland

**Trustees Annual Report
Year ended 31 December 2014**

**Congregation number: 040255
Charity number: SC 004340**

**Carlops Parish Church
Trustees' Annual Report: year ended 31 December 2014**

Reference and Administrative Information

Charity Name: Carlops Parish Church of Scotland

Charity Registration Number: SC 004340

Congregation Reference Number: 040255

Contact Address: Mrs Mary McElroy
Marfield View
Kitleyknowe, Carlops
Penicuik
EH26 9NJ

Trustees

The Trustees are the Members of Kirk Session. There is no Congregational Board.

Anderson, Mrs A
Buchan, Mrs A
Burke, Mrs J
Campbell, Prof D M (Session Clerk)
Campbell, Dr J P
Dunbar, Rev Dr L J (Minister)
Gold, Mrs G
Hunter, Mrs J
Jack, Mr G
Marshall, Mr G
McElroy, Mrs M H (Treasurer)
Watt, Dr B
Woolverton, Mrs A
Young, Mr G

Independent Examiner

Macnab, Mrs J S, LLB, CA, CTA

Bankers

Bank of Scotland, 163a John Street, Penicuik EH26 8AT

Carlops Parish Church

Trustees' Annual Report: year ended 31 December 2014

Structure, Governance and Management

Governing Document

The Church operates under the terms of the Unitary Constitution of the Church of Scotland.

Recruitment and Appointment of Trustees

The trustees are the members of the Kirk Session, who are the elders of the church, chosen from those members of the church considered to have gifts and skills appropriate to the calling.

Organisational Structure

Carlops Parish Church is linked with Kirkurd and Newlands, and St Andrew's West Linton. The Kirk Session meets four times a year, is chaired by the Minister, and is responsible for the spiritual well-being of the Church and its members, pastoral policy and activity, financial management, and the care of heritable property. In addition, a General Kirk Session, consisting of the members of the Kirk Sessions of the three linked congregations, meets regularly to discuss matters of common concern.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. As a national church, it acknowledges a duty to bring the ordinances of religion to people in every parish of Scotland and to serve all members of each community, not merely those formally registered as members. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

The particular objectives of Carlops Parish Church are:

1. to provide a focus for Christian worship and witness in the parish of Carlops;
2. to collaborate with our partner churches in the linkage in local, national and international outreach activities;
3. to attract more people into the life of the church, to services of varied pattern and to other cultural and social events which benefit individuals and the community;
4. to serve the community and demonstrate that the church is an active, caring organisation which offers a warm welcome, intellectual and spiritual nourishment, and a range of activities in which all may participate;
5. to communicate and promote our work actively and to inform the congregation and the community about policies and opportunities, and how to become involved.

A service is held in Carlops Church every Sunday morning and afterwards, the congregation meets informally for coffee and conversation. Communion is celebrated on the first Sunday of each month, alternating between a morning and an evening service. On several occasions throughout the year, additional services are organised jointly with our partner churches in the linkage. Children of all ages are welcome to all services and events in this church.

Music features prominently in worship and in the social aspects of church life. The church building is used frequently by local music groups for rehearsal and performances.

Carlops is an Eco-Congregation, promoting practical action on environmental issues and organising activities which support our open door and outreach policies. Members run a Fairtrade stall and Coffee Drop-in at the monthly Carlops produce market.

Carlops Parish Church
Trustees' Annual Report: year ended 31 December 2014 (continued)

Achievements and Performance

During 2014 we hosted thirty-five cultural and social events, including five designed specifically for children. All events attracted people from the wider community whose support we need and welcome. Most events generated contributions to charities: £2,396.66 has been distributed among twelve charities, including £1,000 to our community project for Mary's Meals.

Eco aspects underpin much of our congregation's work in the community; we continue to be active in the Esk and Tweed Network of Eco-congregations, and in Eco-congregation Scotland.

At year end, we are part-way through a stewardship project, engaging and promoting talents in the community. We aim to complete the project by Easter 2015.

Financial Review

Principal sources of unrestricted income are: weekly offerings; monthly direct debits; tax recovered on Gift Aid, including GASDS; interest and dividends on investments; and cultural, social and fund-raising activities. Income to the Fabric Fund during 2014 was bank interest and investment income.

Income to the General Fund, excluding tax recovered on Gift Aid, increased by 5% compared to 2013. The General Account shows a deficit of £2,380.20 for 2014 which was caused principally by necessary improvements to lighting and provision of a protective screen for a stained-glass window.

Reserves Policy

The Trustees' objective is to maintain reserves of at least £30,000, designated for long-term care and maintenance of the fabric of our church building, our one-third share of expenses for upkeep of the linkage manse, and contingencies. During 2014, £1,000 was transferred from the General Account to the Manse Fund.

At 31 December 2014, the Church held a total of £27,030.59 in cash deposits, and investments with a market value of £38,379.96

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. They 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. The members of the Kirk Session 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

D Murray Campbell
Session Clerk
5 February 2015

Carlops Parish Church SC 040342

Independent Examiner's Report to the Trustees of Carlops Parish Church

I report on the accounts of the charity for the year ended 31 December 2014 which are set out on pages 7-11.

Respective responsibilities of trustees and examiner

The charity 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 of the evidence that would be required in an audit and consequently I do not express an audit opinion on 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 Regulationshave 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: J S Macnab, LLB, CA, CTA

Address: 1 Medwyn Drive
West Linton
EH46 7HW

Date: 18 February 2015

Receipts and Payments Account
Year ended 31 December 2014

	General Fund 2014	Fabric Fund 2014	Manse Fund 2014	Total 2014	Total 2013
Freewill offerings	1,877.00			1,877.00	2,385.99
Gift Aid donations	14,345.54			14,345.54	13,217.21
Bank & Deposit interest		94.90		94.90	135.21
Investment income		1,523.45		1,523.45	1,526.68
Gift Aid tax recovered	4,426.58			4,426.58	4,217.96
Use of church, donations etc	3,140.84			3,140.84	2,644.54
Donations for other charities	2,767.88			2,767.88	5,872.08
Donation from Orcome Trust	2,094.00			2,094.00	
Total Receipts	28,651.84	1,618.35	0.00	30,270.19	29,999.67
Charitable activities	28,635.38	65.00		28,700.38	25,150.33
Payments to other charities	2,396.66			2,396.66	5,511.44
Total Payments	31,032.04	65.00	0.00	31,097.04	30,661.77
Surplus/Deficit on year	-2,380.20	1,553.35	0.00	-826.85	-662.10

Carlops Parish Church of Scotland

Receipts and Payments Account Year ended 31 December 2014

	Unrestricted Funds 2014	Total 2013
Bank & Cash Balances		
Opening balances at 1 Jan	27,857.44	28,519.54
Surplus/Deficit in the year	-826.85	-662.10
Balances at 31 December	<u>27,030.59</u>	<u>27,857.44</u>
Assets		
Gift Aid claim from Inland Revenue	600.00	
Liabilities		
Mary's Meals for Carlops Kitchen	111.00	
Electricity Nov/Dec	650.00	
Zomba Street Kids (Silas Ncozama)	648.00	

During the year the following sums were collected on behalf of third parties:

Mary's Meals (Community Project)	1,000.00
Eco-congregation Scotland	100.00
Children's Society (Christingle & Workshop)	50.00
DEC Ebola Appeal	50.00
Broomhill Day Centre	100.00
Fresh Start	193.58
Women's Aid East & Midlothian	293.58
Raven Trust	234.00
Soil Association	48.50
Headway Brain Injury Association	100.00
Water Aid	100.00
John Muir Trust	70.00
Toilet Twinning	57.00
	2,396.66

The accounts were approved by the Kirk Session on 5 February 2015

For and on behalf of the Kirk Session

Session Clerk D Murray Campbell

Treasurer Mary McElroy

Carlops Parish Church of Scotland: Carlops

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

Minister's Travel £747.66; Manse Council Tax and Insurance £761.89. No other Trustee received any form of remuneration or payment for expenses.

2 Movements in Funds

	At 1 Jan 2014	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2014
Unrestricted Funds					
General Fund	6,994.08	28,651.84	31,032.04	-1,000.00	3,613.88
Designated Fund					
Fabric Fund	20,784.71	1,618.35			22,403.06
Manse Fund	78.65		65.00	1,000.00	1,013.65
Total Funds	27,857.44	30,270.19	31,097.04	0.00	27,030.59

Purpose of Unrestricted Funds

General Fund

To meet day to day expenses of Carlops Church and congregation.

Purpose of Designated Funds

Fabric Fund

Money set aside for repair and maintenance of the fabric of the church.

Manse Fund is a fund held by St Andrew's Church into which all three linkage churches contribute equally for upgrading the fabric of the Manse. It has no direct income but is funded by transfer from other Funds as required.

Carlops Parish Church of Scotland
Notes to the Accounts (cont)

3 Analysis of Payments	2014	2013
	£	£
Charitable activities		
Ministries & Mission Allocation	8,673.00	6,847.00
Presbytery dues	286.05	256.00
Local staffing Costs		
Minister's travelling expenses	747.66	670.15
Minister's other expenses	627.81	76.30
Pulpit supply	201.43	326.38
Vacancy expenses		2,156.15
Building costs		
Fabric repairs & maintenance (church)	9,168.15	1,518.00
Electricity (church)	2,072.09	2,238.73
Insurance (church)	968.92	998.86
Misc maintenance supplies	1,167.77	248.66
Manse council tax & insurance	761.89	420.18
Share of manse fabric, repair & maintenance	1,090.10	623.40
Manse phone & electricity vacancy		102.98
Other local costs		
Supplies domestic/catering	506.98	305.91
Organ tuning; CH4 luge print	312.00	210.00
Other expenses	1,027.68	209.33
Total charitable activities	28,635.38	18,044.33
Collections for other charities	2,396.66	5,511.44
Total Payments	31,032.04	23,555.77
Governance Costs		
Independent examiner's fees	.00	.00

Carlops Parish Church of Scotland
Notes to the Accounts (cont)

4 Analysis of Net Assets between funds

	General	Fabric	Manse	Total
	£	£	£	£
Current & Savings Accounts	3,613.88	22,403.06	1,013.65	27,030.59
Investments (cost)			7,247.14	
Investments (market value at 31 Dec)				38,379.96

Note: no movement in investments during the year

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 stipend for a minister with five years service or more was £31,469.