

Carlops Parish Church of Scotland

**Trustees Annual Report
Year ended 31 December 2015**

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

**Carlops Parish Church
Trustees' Annual Report: year ended 31 December 2015**

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
Livingstone, Ms S (appointed December)
Marshall, Mr G
McElroy, Mrs M H (Treasurer)
Watt, Dr B (deceased March)
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 2015

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 2015 (continued)

Achievements and Performance

Throughout 2015, Carlops congregation continued to contribute to the life and work of our community and linkage, and played a leading role in several areas. Some highlights ...

We led the creation, design and publication of *Living in Carlops*, a directory of organisations, activities and services located in and around Carlops. This was a “stewardship of talents” project in which we involved some forty people throughout the Carlops community. The booklet was launched at a reception in Carlops Village Centre attended by over sixty people, and was distributed to every house in the parish and to all friends of Carlops Church, wherever resident.

Through the efforts of our Eco Group, we gained a fourth, *Continuing award* from Eco-congregation Scotland in recognition of good environmental practice. Carlops is only the third church to achieve this level of award. Eco-congregation Scotland commissioned an “eco-baton” to mark December's Paris environmental summit. Carlops hosted the baton for a week in September, featuring it in worship and engaging the school and youth organisations in promoting its purpose.

Members of Carlops' congregation continued to make a significant contribution to leading services in all churches in our linkage. Five members from our congregation (whose Sunday attendance averages twenty-five) engage regularly in this work. In addition, the Eco Group designs and delivers an annual service on an environmental theme.

We organised some thirty-five cultural and social events throughout the year, including lunch and coffee meetings, talks and recitals. These were held in the church, attracting an average attendance of more than thirty people from across the community and further afield, and helping us to donate £4,345 to various charities during the year.

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 2015 was bank interest and investment income.

Income to the General Fund, excluding tax recovered on Gift Aid, decreased by 8% compared to 2014. The General Account shows a surplus of £1,674 for 2015 because no major maintenance expenditure was required this year.

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 2015, £1,000 was transferred from the General Account to the Manse Fund.

At 31 December 2015, the Church held a total of £29,590.75 in cash deposits, and investments with a market value of £38,558.80.

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
18 February 2016

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 2015 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:

Address: J S Macnab, LLB, CA, CTA
1 Medwyn Drive, West Linton
EH46 7HW

Date:

Receipts and Payments Account
Year ended 31 December 2015

	General	Fabric	Manse		
	Unrestricted	Designated	Designated	Total	Total
	Fund	Fund	Fund	2015	2014
	2015	2015	2015	2015	2014
Freewill offerings	2,273.35			2,273.35	1,877.00
Gift Aid donations	12,587.23			12,587.23	14,345.54
Bank & Deposit interest		100.21		100.21	94.90
Investment income		1,523.46		1,523.46	1,523.45
Gift Aid tax recovered	4,069.47			4,069.47	4,426.58
Use of church, donations etc	2,780.53			2,780.53	3,140.84
Donations for other charities	3,935.30			3,935.30	2,767.88
Insurance claim			65.00	65.00	
Donation from Orcome Trust				0.00	2,094.00
Total Receipts	25,645.88	1,623.67	65.00	27,334.55	30,270.19
Charitable activities	19,625.79		803.00	20,428.79	28,700.38
Payments to other charities	4,345.60			4,345.60	2,396.66
Total Payments	23,971.39	0.00	803.00	24,774.39	31,097.04
Surplus/Deficit on year	1,674.49	1,623.67	-738.00	2,560.16	-826.85

Carlops Parish Church of Scotland

Receipts and Payments Account Year ended 31 December 2015

	Unrestricted Funds	Total
	2015	2014
Bank & Cash Balances		
Opening balances at 1 Jan	27,029.59	27,857.44
Surplus/Deficit in the year	2,560.16	-827.85
Balances at 31 December	<u>29,589.75</u>	<u>27,029.59</u>
Assets		
Gift Aid claim from Inland Revenue	400.00	
Liabilities		
Mary's Meals for Carlops Kitchen	151.00	
Electricity Nov/Dec	650.00	
During the year the following sums were collected on behalf of third parties:		
Zomba Street Kids (Silas Ncozama)	663.00	
Mary's Meals (Community Project)	2,050.00	
Eco-congregation Scotland	100.00	
Children's Society (Christingle & Workshop)	100.00	
CofS HIV Project	100.00	
Broomhill Day Centre	100.00	
Association for Protection of Rural Scotland	79.00	
Freedom from Torture	170.00	
Raven Trust	64.00	
Christian Aid Nepal	160.00	
Christian Aid Syria	355.10	
Mongolian Ambulance Appeal	83.00	
Prisoners of Conscience	56.50	
St Andrew's Church Malta refugees	265.00	
	4,345.60	

The accounts were approved by the Kirk Session on 18 February 2016

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 £1,188.27; Manse Council Tax and Insurance £722.14. No other Trustee received any form of remuneration or payment for expenses.

2 Movements in Funds

	At 1 Jan 2015	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2015
Unrestricted Funds					
General Fund	3,613.88	25,645.88	23,971.39	-1,000.00	4,288.37
Designated Fund					
Fabric Fund	22,402.06	1,623.67			24,025.73
Manse Fund	1,013.65	65.00	803.00	1,000.00	1,275.65
Total Funds	27,029.59	27,334.55	24,774.39	0.00	29,589.75

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	2015	2014
	£	£
Charitable activities		
Ministries & Mission Allocation	9714.00	8,673.00
Presbytery dues	291.00	286.05
Local staffing Costs		
Minister's travelling expenses	1,188.27	747.66
Minister's other expenses	720.78	627.81
Pulpit supply	124.74	201.43
Building costs		
Fabric repairs & maintenance (church)	251.25	9,168.15
Electricity (church)	2,122.59	2,072.09
Insurance (church)	980.23	968.92
Misc maintenance supplies	345.73	1,167.77
Manse council tax & insurance	722.14	761.89
Share of manse fabric, repair & maintenance	513.90	1,090.10
Manse phone & electricity vacancy		
Other local costs		
Supplies domestic/catering	209.43	506.98
Outreach activities & supplies	723.18	1,023.85
Organ tuning	624.00	312.00
Other expenses	1,094.55	1,027.68
Total charitable activities	19,625.79	28,635.38
Collections for other charities	4,345.60	2,396.66
Total Payments	23,971.39	31,032.04
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	4,288.37	24,026.73	1,275.65	29,589.75
Investments (cost)			7,247.14	
Investments (market value at 31 Dec)				38,558.80

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 £32,098.