

Carlops Parish Church of Scotland

Trustees Annual Report Year ended 31 December 2016

Congregation number: 040255

Charity number: SC 004340

Reference and Administrative Information

Charity Name: Carlops Parish Church of
Scotland

Carlops Parish Church
Trustees' Annual Report: year ended 31 December 2016

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 LJ (Minister)
Gold, Mrs G
Hunter, Mrs J
Jack, Mr G
Livingstone, Miss S
Marshall, Mr G
McElroy, Mrs M H (Treasurer)
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
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

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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 wellbeing 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.

Our over-arching objectives expressed in our Forward Plan 2016 are ...

- to attract people into the life of the church, to services and other activities which benefit individuals and the community
- to serve the community and demonstrate that the church is an active, caring organisation which offers a warm welcome, practical, intellectual and spiritual support and a variety of activities in which all may participate

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.

(continued)

Achievements and Performance

We reviewed performance against our Development Plan of 2007 and generated a new Forward Plan to guide our work in the parish and beyond. We developed the new plan in consultation with the congregation, the Kirk Session and other supporters from the Carlops community; this exercise in consultation and planning was itself a significant contribution to stewardship of talents and time, current and future. A copy of the plan (visit www.carlopschurch.org and follow links to Our work and plans) was distributed to every house in the parish, to inform and to encourage participation in church and community life, and as evidence of our Fresh Expression intent to be as effective in the community Monday to Saturday, as in the church on Sunday.

We participated in our Local church review (January to April). Frustratingly, Presbytery has not yet (February 2017) provided a report on its review. External repairs to the church building, recommended by the surveyor's quinquennial inspection report, have been completed.

Carlops Parish Church

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Six members of Carlops' congregation regularly deliver services to support worship throughout the linkage. They are joined in this by one member from each of the other two churches in the linkage. The Eco-group also leads one service each year in Carlops and St Andrews West Linton.

Our Patio-garden project, a partnership community project between church and village hall, has moved from early design to funding stage. We hope for completion during 2017-18.

We continue our contribution to the work of Eco Congregation Scotland. One of our number currently leads the Esk & Tweed network. Two others serve regularly as assessors. The founding leader of our Eco Group demitted office (but continues to be involved) after more than twelve years, during which much was achieved. We are continuing local eco activities under new leadership.

We organised some forty community events in addition to Sunday services: talks, recitals, flower festival, monthly Fairtrade stall, coffee, soup lunches. These attracted c750 attendances in total and raised 2,500 for various charities; this from an active congregation of forty (average Sunday attendance 27) in a parish of 180 homes.

Financial Review

At our annual meeting, the Treasurer presented an analysis of giving which highlighted the vulnerability of our funding pattern. Analysis of information carried out during the preparation of the new Forward plan revealed that, in a regularly active congregation of 40, some 50% of annual income came from eight people. The congregation's response was immediate: net contributions from gift-aiding members have since increased by 10%.

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 fundraising activities. Income to the Fabric Fund during 2016 was bank interest and investment income.

Income to the General Fund, excluding tax recovered on Gift Aid, increased by 10% compared to 2016. The General Account shows a surplus of £1,214 for 2016. During 2016, £1,000 was transferred from the General Account to the Manse Fund.

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. At 31 December 2016, the Church held a total of £31,498 in cash deposits, and investments with a market value of £41,856.

(continued)

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.

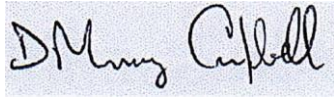
This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. The members of the Kirk Session are also responsible for

Carlops Parish Church

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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

A handwritten signature in black ink, reading "D Murray Campbell", is displayed on a light blue rectangular background.

D Murray Campbell, Session Clerk

21 February 2017

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 2016 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

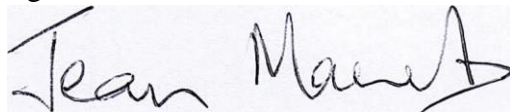
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 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:



J S Macnab, LLB, CA, CTA

Address: 1 Medwyn Drive, West Linton EH46
7HW

Date:

Carlops Parish Church of Scotland

Receipts and Payments Account						
Year ended 31 December 2016						
	General	Fabric	Manse			
	Unrestricted	Designated	Designated			
	Fund	Fund	Fund	Total	Total	
	2016	2916	2016	2016	2015	
Freewill offerings	3,033.77			3,033.77	2,273.35	
Gift Aid donations	15,110.27			15,110.27	12,587.23	
Bank & Deposit interest		112.69		112.69	100.21	
Investment income		1,523.45		1,523.45	1,523.46	
Gift Aid tax recovered	4,472.56			4,472.56	4,069.47	
Use of church, donations etc	2,512.85	350.00		2,862.85	2,780.53	
Traidcraft sales income	1,729.55			1,729.55		
Landscape Project	137.00			137.00		
Insurance claim					65.00	
Income for other charities	3,665.52			3,665.52	3,935.30	
Total Receipts	30,661.52	1,986.14	-	32,647.66	27,334.55	
Charitable activities	25,550.87	0	1,292.00	26,842.87	20,428.79	
Payments to other charities	3,845.85			3,845.85	4,345.60	
Total payments	29,396.72	-	1,292.00	30,688.72	24,774.39	
Surplus/deficit on year	1,264.80	1,986.14	- 1,292.00	1,958.94	2,560.16	

Receipts and Payments Account Year ended 31 December 2016

Funds	Unrestricted Funds	
	2016	2015

Bank & Cash Balances

Opening balances at 1 Jan	29,589.75	27,029.59	Surplus/Deficit in the year	<u>1,958.94</u>
	<u>958.94</u>	<u>2,560.16</u>	Balance at 31 December	<u>31,548.69</u>
				<u>29,589.75</u>

Assets

Gift Aid claim from Inland Revenue (Oct-Dec)	£1,393
Fairtrade stock value	£320

Liabilities

Mary's Meals for Carlops Kitchen	€92
Electricity Nov/Dec	£400

Carlops Parish Church of Scotland

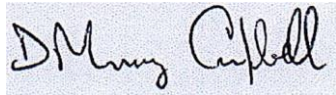
During the year the following sums were collected on behalf of third parties:

Eco-congregation Scotland	E100
Fresh Start	E64
Raven Trust	E64
Mary's Meals	E1,200
Richmond's Hope	E193
Interfaith Scotland	f85
Broomhill Day Centre	floo
Friends of Scottish Mining Museum	E90
McMillan	€170
Matiti School Classroom Malawi	E1,357.85
Presbytery Midwife Project Malawi	E422
	E3,845.85

The accounts were approved by the Kirk Session on For
and on behalf of the Kirk Session

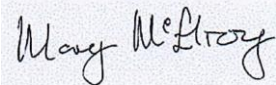
Session Clerk D Murray Campbell

Date: 21 Feb 2017



Treasurer Mary McElroy

Date: 21 Feb 2017



Carlops Parish Church of Scotland
Notes to the Accounts

1 Trustees Remunerations and Related Party Transactions

Minister's Travel E869.75; Manse Council Tax and Insurance E 722.69. No other Trustee received any form of remuneration or payment for expenses.

2 Movements in Funds

	At 1 Jan 2016	Incoming Resources	Outgoing Resources	Transfers In(out)	At 31 Dec 2016
Unrestricted Funds					
General Fund	4,288.37	30,661.52	29,396.72	- 1,000.00	4,553.17
Designated Funds					
Fabric Fund	24,025.73	1,986.14			26,011.87
Manse Fund	1,275.65		1,292.00	1,000.00	983.65
Total Funds	29,589.75	32,647.66	30,688.72	-	31,548.69

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

This 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 by the Kirk Session.

Carlops Parish Church of Scotland
Notes to the Accounts cont.

3	Analysis of payments	2016	2015
		£	£
	Charitable activities		
	Ministries & Mission allocation	10,880.00	9,714.00
	Presbytery dues	331.19	291.00
	Local staffing costs		
	Minister's travel expenses	869.75	1,188.27
	Minister's other expenses	503.71	720.78
	Pulpit supply	350.45	124.74
	Building costs		
	Fabric works	2,532.00	251.25
	Fabric maintenance	956.09	969.73
	Electricity	1,896.36	2,122.59
	Insurance	969.17	980.23
	Manse costs		
	Council tax & insurance	722.69	722.14
	Share of repairs & maintenance	877.50	513.90
	Other local costs		
	Supplies domestic/cleaning	368.91	209.43
	Outreach activities & supplies	887.67	723.18
	Other expenses	2,028.65	1,094.55
	Traidcraft purchase supplies	1,376.73	
	Total charitable activities	25,550.87	19,625.79
	Payments to other charities	3,845.85	4,345.60
	Total payments	29,396.72	23,971.39
	Governance costs		
	Independent examiner's fee	0	0

Notes to the Accounts (cont)

4 Analysis of Net Assets between Funds							
			General	Fabric	Manse	Total	
			£	£	£	£	
Current & Savings Accounts			4,553.17	26,011.87	983.65	31,548.69	
Investment (cost)					7,247.14	41,856.32	
Investments (market value at 31 Dec)							
<i>Note: No movement in investments during the year</i>							

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister' 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 €32,419.

