

Carlops Parish Church of Scotland

**Trustees Annual Report
Year ended 31 December 2022**

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

Carlops Parish Church
Trustees' Annual Report: year ended 31 December 2022

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 Members of the Kirk Session. There is no Congregational Board.

Buchan, Mrs Agnes
Campbell, Prof D Murray (Session Clerk)
Campbell, Dr J Patricia
Foley, Rev Dr Tony
Gold, Mrs Gillian
Hunter, Mrs Jean
Livingstone, Miss Sheena
Marshall, Mr Gavin
McElroy, Mrs Mary H (Treasurer)
Woolverton, Ms Anna
Young, Mr Graham

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 2022

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 considered to have gifts and skills appropriate to the calling.

Organisational Structure

Carlops Parish Church is linked with five other churches to form the new linkage of West Tweeddale; they are Kirkurd and Newlands, St Andrew's West Linton, Broughton, Skirling and Tweedsmuir. The Kirk Session meets at least twice a year, is normally 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 six linked congregations, meets several times a year 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 Development Plan 2016 (updated 2018) 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. The service includes the celebration of Communion once every six weeks. 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 Carlops Church.

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

Achievements and Performance

2022 was the first properly post-pandemic calendar year. We record with satisfaction and relief that Carlops has lost no supporters to death from Covid during the pandemic. This is tribute to good personal practice, to vaccination, and to policies pursued by Carlops Kirk Session to safeguard supporters.

Carlops Church contributed effectively to our West Tweeddale linkage, assisting Rev Dr Foley in many aspects of his work. Carlops people serve on several working groups, eg communications, pastoral care, winter warmers, worship delivery. Carlops punches above its weight in providing five people who deliver services throughout the linkage. We look forward to continuing such contributions, while still exercising our freedom to emphasise Carlops-focussed work and projects for our Carlops community.

Carlops Church pursued a dual strategy to support its community as it began a steady return to a new normality. First, organising mid-week social and cultural events to complement Sunday services, thereby providing support and comfort to the whole community. Second, developing the facilities of the church building to enhance delivery of services and other events in both attended and virtual modes.

Sunday services and midweek events in the church were reinstated securely by spring. Services are again attended mainly by worshippers in person, and are also live-streamed over the internet, so that supporters no longer physically able to come to the Church may participate in worship. Attendance remains at pre-pandemic levels. The age of regular attenders ranges from three years to 96 years. Since autumn, we have organised at least one social event every week, in addition to Sunday worship. Carlops people express appreciation of this example of the church in action Monday to Saturday, as well as Sunday.

We have continued to enhance Carlops Church's physical facilities. In 2021, we upgraded audio-visual and information technology. In 2022, we improved the lighting and installed automated blinds on the principal, south-facing windows. These improve conditions for projecting film and other material, and afford welcome eye-shading to service leaders and other speakers on those sunny days that are an occasional feature of Carlops life.

These two related strategies – organising a variety of activities and enhancing physical facilities – have helped Carlops Church maintain its reputation as a welcoming organisation that serves the personal, social and spiritual needs of everyone in the community, and make the Church well equipped to support oral and technology-based presentations. As a result, it is often the venue of choice for linkage church business and for Carlops-based performance groups.

Strategies pursued and work undertaken during 2022 have strengthened our church, helped and comforted our supporters, and provide a lasting benefit as we emerge from pandemic.

Financial Review

Our principal sources of unrestricted income were weekly offerings; monthly standing orders; tax recovered on Gift Aid, including GASDS; interest and dividends on investments; and cultural, social and fund-raising activities.

The General Account shows a deficit of £4,523 for 2022 due mainly to expenses associated with recovering the manse from an 18-month rental during a vacancy, plus removal costs for our new minister. While these costs are not recurrent the expense of establishing an administrative assistant with office facilities for our linkage will continue through 2023

The Fabric Account shows a deficit of £1912 for 2022. Income during 2022 accrued from bank interest and investment income plus £6,371, the remainder of our share of manse rental income held in the General Trustees Consolidate Income Fund.

£4,549 was transferred from the Fabric Fund to the Manse Account being our share of costs for external repairs on the manse roof, chimney head and conservatory.

Reserves Policy

The Trustees' objective is to maintain reserves sufficient to cover in cash – operating expenses for one year (£25,000), plus investments designated for long-term care and maintenance of the fabric of our church building, our share of expenses for upkeep of the linkage manse, and for contingencies. At 31 December 2022 the church held £19,852 in cash deposits, £39 remaining in the Consolidated Fabric Fund and investments with a market value of £56,257.

A reserves policy is necessary 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

21 February 2023

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 2022 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.

Signed:



J S Macnab, LLB, CA, CTA

Address: 1 Medwyn Drive, West Linton, EH46 7HW

Date:

Receipts and Payments Account						
Year ended 31 December 2022						
	Gen Acc	Fabric Acc	Manse Acc	Total	Total	
	Unrestricted	Designated	Designated	2022	2021	
Receipts church						
Open plate cash donations	2,323.20			2,323.20	1,543.05	
Gift-aided donations	15,701.00			15,701.00	14,972.07	
Gift Aid tax recovered	3,688.73			3,688.73	3,741.05	
Other cash donations	900.54			900.54	460.00	
Use of church	625.00			625.00		
Bank and deposit interest				0.00	9.99	
Investment income		1,528.83		1,528.83	1,510.40	
Manse rental income		6,370.94		6,370.94		
Orcome Trust Grant				0.00	6,105.00	
Adjustment						
Receipts (A)	23,238.47	7,899.77	0.00	31,138.24	28,341.56	
Receipts other						
Traidcraft sales income	396.50			396.50	454.55	
Funds raised for 3rd parties	1,624.44			1,624.44	1,951.64	
Deposit for Fabric Fund					1,084.15	
Miscellaneous books/lunch					177.00	
Receipts (B)	2,020.94	-	-	2,020.94	3,667.34	
TOTAL RECEIPTS (A+B)	25,259.41	7,899.77	-	33,159.18	32,008.90	
Payments church						
Payments church activities (C)	27,717.83	9,811.69	3,348.86	40,878.38	22,270.34	
Other Payments/Transfers						
Traidcraft cost of stock	420.30			420.30	199.51	
Miscellaneous books/lunch					177.00	
Payments to 3rd parties	1,643.96			1,643.96	1,951.64	
Payments other (D)	2,064.26	-	-	2,064.26	2,328.15	
TOTAL PAYMENTS (C+D)	29,782.09	9,811.69	3,348.86	42,942.64	24,598.49	
SURPLUS/(DEFICIT) (A+B)-(C+D)	- 4,522.68	- 1,911.92	- 3,348.86	- 9,783.46	7,410.41	

Carlops Parish Church of Scotland

Receipts and Payments Account Year ended 31 December 2022

	Unrestricted Funds 2022	Unrestricted Funds 2021
Bank & Cash Balances		
Opening balances at 1 Jan	29,635.93	22,480.97
Surplus/Deficit in the year	-9,783.46	7,155.04
Balance at 31 December	19,852.47	29,635.93

Assets

Gift Aid (Oct-Dec 2021) £749

Liabilities

Electricity Dec £750

Women's Aid £100

Mary's Meals £130.50

During the year the following sums were paid to third parties:

Subscribed specifically:

DEC Ukraine	£350
DEC Pakistan	£250
Broomhill Day Centre	£100
Food Facts and Friends	£313.11
Women's Aid East & Midlothian	£380
Salvation Army	£250.85

Total 3rd party payments £1,643,96

The accounts were approved by the Kirk Session on 21 February 2023

For and on behalf of the Kirk Session

Signed: Mary McElroy, **Treasurer**

Date: 21 February 2023



Signed: D M Campbell, **Session Clerk**

Date: 21 February 2023



Carlops Parish Church of Scotland
Notes to the Accounts

1 Trustees Remunerations and Related Party Transactions

Minister's Travel £363.49; Minister's expenses for removal and disturbance costs £3,592. No other Trustee received any form of remuneration or payment for expenses.

2 Movement in Funds

	At 1 Jan 2022	Incoming Resources	Outgoing Resources	Transfers In(out)	At 31 Dec 2022
Unrestricted Funds					
General Fund	8,401.82	25,259.41	29,782.09	0.00	3,879.14
Designated Funds					
Fabric Fund	11,713.28	7,899.77	9,811.69	-4,549.41	5,251.95
Gen Trusts Dep Fund	9,510.24				9,510.24
Manse Fund	10.59	0.00	3,348.86	4,549.41	1,211.14
Total Funds	29,635.93	33,159.18	42,942.64	0.00	19,852.47
					19,852.47

3 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 six linkage churches contribute 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.

Since 26 October 2020 the manse was rented pending the calling of a new minister to an extended linkage. That rental terminated on 21 June 2022. Manse rental income was shared between the six churches of the linkage as agreed in proportion to their annual incomes.

Notes to the accounts (cont)

Analysis of payments		2022	2021
		£	£
Charitable activities			
Ministries & Mission allocation		12,687.00	10,638.00
Presbytery dues		560.00	25.00
Local staffing costs			
Minister's travel expenses		363.49	150.33
Minister's other expenses		3,591.77	50.00
Linkage office expenses		1,129.91	
Locum Fees			2,377.23
Building costs			
Fabric works		2,439.97	639.78
Electricity		2,254.29	2,462.43
Insurance		1,000.32	965.72
Manse costs			
Council tax & insurance		0.00	0.00
Share of repairs & maintenance		2,800.44	240.91
Other local costs			
Supplies domestic/cleaning		203.95	31.20
Outreach activities & supplies		686.69	541.97
Other payments		0	0.00
Total charitable activities		<u>27,717.83</u>	<u>18,122.57</u>
Other payments			
Transfer 3rd party donations		1,643.96	1,951.64
Traidcraft purchase supplies		420.30	199.51
Total payments		<u>2,064.26</u>	<u>2,151.15</u>
Governance costs			
Independent examiner's fee		0	0.00
Total payments (H22+H28)		29,782.09	20,273.72

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

4 Analysis of Net Assets between Funds							
				General	Fabric	Manse	Total
				£	£	£	£
Current & Savings Accounts				3,879.14	14,762.19	1,211.14	19,852.47
Consolidated Fabric Fund					-		-
Investment (cost) Growth Fund				4,000.30			39,636.00
Investment (cost) Income Fund				13,232.26			13,052.16
Investment (cost) Bequest Fund				2,004.34			3,569.28
Investments (market value at 31 Dec)							<u>56,257.44</u>
<i>Movement in investments during 2022</i>							
Consolidated Fabric Fund established 2020							
Income is 1/3 share of rental income from the Manse							
Share adjusted in 2021 to reflect extension of linkage to six churches							
£1,084 was withdrawn to Fabric Fund during 2021							
£6,370.94 was withdrawn to Fabric Account during 2022							
Balance at 31 December 2022 was £39.41							
There was no movement in other investment funds during 2022							

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 re paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,700; the maximum stipend in 5th and subsequent years of service was £35,269.

Carlops Parish Church					
Appendices to the Accounts 2022					
General Account					
Balance 1 Jan 2022	8,401.82				
Receipts	25,259.41			Reserves	Cash
Payments	29,782.09			At 31 Dec 2016	25,000
Transfer out	0.00			At 31 Dec 2017	20,000
Balance 31 Dec 2022	3,879.14	3,879.14		At 31 Dec 2018	27,126
				At 31 Dec 2019	21,772
				At 31 Dec 2020	22,481
				At 31 Dec 2021	29,636
Fabric				At 31 Dec 2022	19,852
HBOS Account					
Balance 1 Jan 2022	11,713.28				
Receipts	7,899.77			Consolidated Fab	39.00
Payments	9,811.69				
Transfer out	4,549.41				
Balance 31 Oct 2022	5,251.95	5,251.95			
Fabric					
General Trustees Deposit Account					
Balance at 1 Jan 2022	9,510.24				
Transfer in	0.00				
Transfer out	0.00				
Balance at 31 Dec 2022	9,510.24	9,510.24			
Manse Account					
Balance at 1 Jan 2022	10.59				
Receipts	0.00				
Payments	3,348.86				
Transfer in	4,549.41				
Balance at 31 Dec 2022	1,211.14	1,211.14			
Total Cash at 31 Dec 2022		19,852.47			
Minister's Benevolent Fund (held in St Andrews West Linton accounts)					
Balance at 31 Dec 2022	£2, 833				