

# **Carlops Parish Church of Scotland**

**Trustees Annual Report  
Year ended 31 December 2023**

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

**Carlops Parish Church**  
**Trustees' Annual Report: year ended 31 December 2023**

**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  
Gamble, Ms Julie (Nov 2023)  
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 2023**

#### **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**

The Governing document of the charity is the Church of Scotland Deed of Constitution (Unitary form).

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 Forward Plan 2023 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

2023 saw the smooth continuation of the return to pre-pandemic activities that began in 2022, and Carlops Church is now fully and securely back normal. Our Sunday morning services in the Church are live-streamed via Zoom every week, attracting supporters from the immediate locality and from further afield. “Zooming” our services enables supporters who might struggle to attend the church physically, to continue to partake in worship and its sense of community.

Our cultural and social events programme is active; we comfortably exceeded our implicit target of hosting at least one such event every week. Most of these events attract substantial audiences, but experience of hosting them has taught us to gauge their worth by more measures than numbers: our informal Thursday “Cuppa and company” usually attracts around fifteen people; but for some 75% of these, it may be the only social contact of the week, so it is of the utmost importance to our Carlops community.

Such events attract several regular supporters, and the frequency of contact spawns discussion of other community-focussed activities. Two are receiving particular attention currently: the practicalities of organising a community-run patient transport service for the Carlops / West Linton area; and a local scheme to recycle used medication blister packs (of which Scotland generates some 140 million annually!).

We continue and have extended our support for activities of our West Tweeddale linkage, with Carlops people prominent in several aspects of its work. The linkage-wide website ([www.westtweeddale.org.uk](http://www.westtweeddale.org.uk)) complements and contrasts with the Carlops Church-specific website ([www.carlopschurch.org](http://www.carlopschurch.org)). These two sites exhibit contrasting philosophies: both are important to our communication with present and future supporters; both will be maintained. Some people contribute to the work of our new, recently established Presbytery of Lothian and Borders, serving on management committees and working groups; and in September, a team from Carlops delivered a seminar on developing as an eco-congregation to Presbytery’s’ conference in Jedburgh.

A small team updated Carlops Church’s *Forward Plan* during 2023. The team consulted widely, and the new plan reflects the views of a cross-section of Carlops people. The Kirk Session approved the new *Forward Plan* in November 2023, and it has been published and distributed throughout Carlops. The plan is designed to encourage activity, not control it; it is a menu of options, not a list of things that must be done. The *Forward Plan* is on our website: visit [www.carlopschurch.org](http://www.carlopschurch.org) and select *Our work > Future plans*.

The founding editor of Carlops Church’s Newsletter and website stepped down from the role in December 2023, after seventeen years in post. We record our appreciation of the work done, and we wish our new editor every success and satisfaction in the work.

## **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 £336 for 2023 which is much as our budget predicted. We are still adjusting to costs for our new linkage office.

The Fabric Account shows a surplus of £2,437 for 2023. Income during 2023 accrued from bank interest and investment income.

There was no requirement to transfer funds to the Manse Account this year.

## **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 2023 the church held £20,742 in cash deposits, £53 remaining in the Consolidated Fabric Fund and investments with a market value of £60,043.

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**

**8 February 2024**

## 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 2023 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: 11 April 2024

**Receipts and Payments Account**  
**Year ended 31 December 2023**

	Gen Acc	Fabric Acc	Manse Acc	Total	Total
	Unrestricted	Designated	Designated	2023	2022
<b>Receipts church</b>					
Open plate cash donations	2,312			2,312	2,323
Gift-aided donations	17,005			17,005	15,701
Gift Aid tax recovered	4,299			4,299	3,689
Other cash donations	1,607			1,607	901
Use of church				0	625
Bank and deposit interest				0	0
Investment income		2,813		2,813	1,529
Manse rental income					6,371
<b>Receipts (A)</b>	<b>25,222</b>	<b>2,813</b>	<b>0</b>	<b>28,035</b>	<b>31,138</b>
<b>Receipts other</b>					
Traidcraft sales income	795			795	397
Funds raised for 3rd parties	1,566			1,566	1,624
<b>Receipts (B)</b>	<b>2,361</b>	<b>0</b>	<b>0</b>	<b>2,361</b>	<b>2,021</b>
<b>TOTAL RECEIPTS (A+B)</b>	<b>27,583</b>	<b>2,813</b>	<b>0</b>	<b>30,396</b>	<b>33,159</b>
<b>Payments church</b>					
<b>Payments church activities (C)</b>	<b>25,672</b>	<b>376</b>	<b>1,212</b>	<b>27,260</b>	<b>40,878</b>
<b>Other Payments/Transfers</b>					
Traidcraft cost of stock	870			870	420
Payments to 3rd parties	1,377			1,377	1,644
<b>Payments other (D)</b>	<b>2,247</b>	<b>0</b>	<b>0</b>	<b>2,247</b>	<b>2,064</b>
<b>TOTAL PAYMENTS (C+D)</b>	<b>27,919</b>	<b>376</b>	<b>1,212</b>	<b>29,507</b>	<b>42,943</b>
<b>SURPLUS/(DEFICIT) (A+B)-(C+D)</b>	<b>-336</b>	<b>2,437</b>	<b>-1,212</b>	<b>889</b>	<b>-9,783</b>

# Carlops Parish Church of Scotland

## Receipts and Payments Account Year ended 31 December 2023

	Unrestricted Funds 2023	Unrestricted Funds 2022
<b>Bank &amp; Cash Balances</b>		
Opening balances at 1 Jan	19,853	29,635
Surplus/Deficit in the year	889	-9,782
Balance at 31 December	20,742	19,853

### Assets

Gift Aid (Oct-Dec 2023)      £1,500

### Liabilities

Electricity Dec      £1,297

Women's Aid      £240

Medecins San Frontiere      £460

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

*Subscribed specifically:*

DEC Ukraine      £300

Food Facts and Friends      £346

Women's Aid East & Midlothian      £535

Marys Meals      £196

**Total 3<sup>rd</sup> party payments      £1,377**

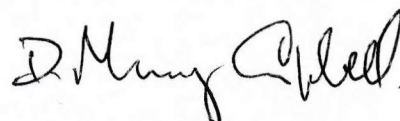
The accounts were approved by the Kirk Session on 8 February 2024

For and on behalf of the Kirk Session

Signed: Mary McElroy,

Treasurer

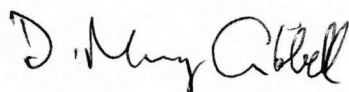
Date: 8 February 2024



Signed: D M Campbell,

Session Clerk

Date: 8 February 2024





**Carlops Parish Church of Scotland**  
**Notes to the Accounts**

**1 Trustees Remunerations and Related Party Transactions**

Minister's Travel £512; no other Trustee received any form of remuneration or payment for expenses.

**2 Movement in Funds**

	At 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers In(out)	At 31 Dec 2023
<b>Unrestricted Funds</b>					
General Fund	3,879	27,583	27,919	0	3,543
<b>Designated Funds</b>					
Fabric Fund	5,252	2,813	376	0	7,689
Gen Trusts Dep Fund	9,510				9,510
Manse Fund	1,211	0	1,212	0	-1
<b>Total Funds</b>	<b>19,853</b>	<b>30,396</b>	<b>29,507</b>	<b>0</b>	<b>20,742</b>
					20,742

**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.

### Notes to the accounts (cont)

<b>3 Analysis of payments</b>	2023	2022
	£	£
<b>Charitable activities</b>		
Giving to Grow	13,114	12,687
Presbytery dues	283	560
<b>Local staffing costs</b>		
Minister's travel expenses	512	363
Minister's other expenses	56	3,592
Linkage office expenses	2,186	1,130
Locum Fees		
<b>Building costs</b>		
Fabric works	2,492	2,440
Electricity	3,190	2,254
Insurance	1,070	1,000
<b>Manse costs</b>		
Council tax/ins/maintenance	1,702	2,800
<b>Other local costs</b>		
Supplies domestic/cleaning	270	204
Outreach activities & supplies	797	687
Other payments	0	0
<b>Total charitable activities</b>	<b><u>25,672</u></b>	<b><u>27,719</u></b>
<b>Other payments</b>		
Traidcraft purchase supplies	870	420
Transfer 3rd party donations	1377	1644
	<b><u>2247</u></b>	<b><u>2064</u></b>
<b>Total payments (H22+H25.+H26)8)</b>	<b><u>27,919</u></b>	<b><u>29,782</u></b>
<b>Governance costs</b>		
Independent examiner's fee	0	0

**Carlops Parish Church**  
**Analysis of payments (cont)**

<b>Fabric Fund Bank of Scotland 2023</b>					
<b>Date</b>			<b>Income</b>	<b>Expense</b>	<b>Balance</b>
	Balance at 1 Jan 2023				5,252
15-Mar	CofS	Bequest Fund Div	85		5,336
	CofS	Fabric Fund Div	309		5,645
21-Mar	Boyle Energy	Heating controls		376	5,270
14-May	CofS	Gen Purposes Fund Div	587		5,857
	CofS	Fabric Fund Div	140		5,997
31-May	J Aitken	Donation	300		6,297
15-Sep	CofS	Bequest Fund Div	85		6,382
	CofS	Fabric Fund Div	309		6,691
15-Nov	CofS	Deposit Fund int	205		6,896
	CofS	Gen Purposes Fund Div	294		7,189
	Anonymous	Donation	500		7,689
			<u>2,813</u>	<u>376</u>	
<b>Bank of Scotland Acc</b>					
	<b>Balance at 31 Dec 2022</b>		<b>5,252</b>		
	Receipts		2,813		
	Expenses		<u>376</u>		
	<b>Balance at 31 Dec 2023</b>		<b>7,689</b>		
<b>General Trustees Deposit Acc</b>					
	<b>balance at 31 Dec 2023</b>		<b>9,510</b>		
<b>Cash held in Fabric funds</b>					
	<b>at 31 Dec 2023</b>		<b>17,199</b>		

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

<b>4 Analysis of Net Assets between Funds</b>							
			<b>General</b>	<b>Fabric</b>	<b>Manse</b>	<b>Total</b>	
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Current & Savings Accounts			3,543	17,199	0	20,742	
Investment Growth Fund	4,000					42,792	
Investment Income Fund	13,232					13,547	
Investment Bequest Fund	2,004					3,704	
Investments (market value at 31 De 2023)						<u>60,043</u>	
<b>Consolidated Fabric Fund 2023</b>							
Opening balance			39				
Revenue interest			14				
Admin costs			1				
<b>Closing balance</b>			<b>53</b>				

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 £30,135; the maximum stipend in 5<sup>th</sup> and subsequent years of service was £37,032.

**Carlops Parish Church**  
**Appendices to the Accounts 2023**

<b>General Account</b>			<b>Reserves</b>	<b>Cash</b>	<b>Investments</b>
Balance 1 Jan 2023	3,879		At 31 Dec 2016	25,000	41,856
Receipts	27,583		At 31 Dec 2017	20,000	57,014
Payments	27,919		At 31 Dec 2018	27,126	54,938
Transfer out	0		At 31 Dec 2019	21,772	60,632
<b>Balance 31 Dec 2023</b>	<b>3,543</b>	3,543	At 31 Dec 2020	22,481	59,421
			At 31 Dec 2021	29,636	63,977
			At 31 Dec 2022	19,852	56,257
			At 31 Dec 2023	17,199	60,043

**Fabric**

**HBOS Account**

Balance 1 Jan 2023	5,252				
Receipts	2,813		<b>Consolidated Fabric</b>	53.00	
Payments	376				
<b>Balance 31 Oct 2023</b>	<b>7,689</b>	7,689			

**Fabric**

**General Trustees Deposit Account**

Balance at 1 Jan 2023	9,510				
Transfer in	0				
Transfer out	0				
<b>Balance at 31 Dec 2022</b>	<b>9,510</b>	9,510			

**Manse Account**

Balance at 1 Jan 2023	1,211				
Receipts	0				
Payments	1,211				
<b>Balance at 31 Dec 2023</b>	<b>0</b>	0			

**Total Cash at 31 Dec 2023** **20,742**

**Minister's Benevolent Fund** (held in St Andrews West Linton accounts)

**Balance at 31 Dec 2023** **£2,858**