

**The Church of Scotland**  
**Old Parish & St. Paul's Church**

**Accounts for the year ended 31 December 2016**


**Congregation No:040261**

**Charity No: SC010389**

**Old Parish & St. Paul's Church  
Trustees' Annual Report  
Year ended 31 December 2016**

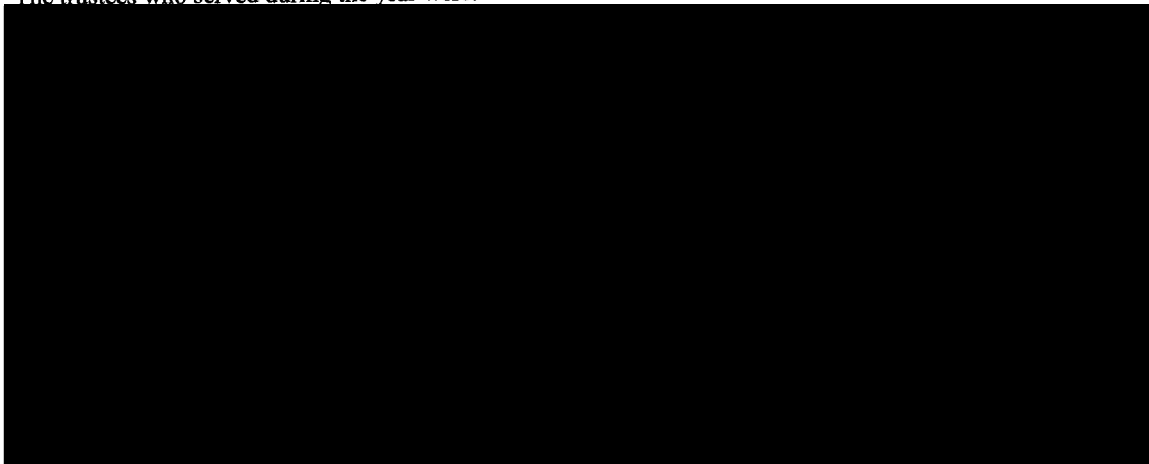
The trustees present the annual report and accounts for Old Parish & St. Paul's Church for the year ended 31 December 2016

**Reference and Administrative Information**

Charity Name: Old Parish & St. Paul's Church of Scotland, Galashiels  
Charity Registration Number: SC010389  
Congregation Reference No: 40261  
Scott Crescent  
Galashiels  
TD1 3JU  
Contact Address (Treasurer)   
1 Hayward Drive  
Galashiels  
TD1 3JB

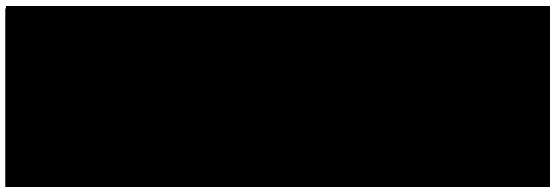
**Trustees**

The trustees who served during the year were:

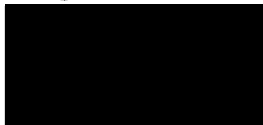


**Principal Office-bearers**

Minister:  
Session Clerk  
Clerk to the Board  
Church Treasurer



**Independent Examiner**



**Bankers**

The Bank of Scotland,  
Channel Street  
Galashiels. TD1 1BE

**Old Parish & St. Paul's Church SC010389**  
**Trustees' Annual Report**  
**Year ended 31 December 2016**

**Structure, Governance and Management**

**Governing Document**

The Church is administered in accordance with the terms of the Model Deed of Constitution of the Church of Scotland. The governing bodies are the Kirk Session which oversees the spiritual affairs of the church and maintains the membership roll, and the Congregational Board, which oversees the temporal and financial affairs of the church and oversees the care and maintenance of its buildings, furnishings, utilities and grounds.

**Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills to oversee the spiritual affairs of the church. Candidates chosen by the Kirk Session to become elders are inducted into the office of elder at special ordination services. Whereas the members of the Kirk Session are chosen for life, members of the Congregational Board are appointed to serve a term of three years. The Congregational Board is comprised jointly of an equal number of representatives from the Kirk Session and the congregation as a whole. To select the latter portion of the Board members, the congregation is invited to nominate individuals to the Board who are believed to have the skills and commitment to contribute to the management of the temporal and financial affairs of the church. The at-large members are elected from the list of nominees at the Stated Annual Meeting and serve for a period of three years, then seek re-election at the next Stated Annual meeting.

Members appointed to the Board from the Kirk Session are also appointed for a three year term. In this way, with members coming off the Board each year and new members coming on, the Congregational Board has a renewed make-up each year.

**Organisational Structure**

The Congregational Board is chaired by the minister and meets regularly. Certain responsibilities of the Board are delegated to the Financial Committee and the Property Committee as appropriate. Both committees report to the Board regularly at its meetings. The Kirk Session also meets regularly. The Kirk Session maintains the Communion roll of the church and carries out regular visits to check on the welfare of its members. Kirk Session meetings are also moderated by the minister. A Session Clerk is appointed to keep an accurate record of the meetings, to assist in receiving incoming correspondence, and preparing outgoing correspondence for the church. The Kirk Session responds to special remits from the General Assembly and the Presbytery, plans and oversees mission and outreach activities within the parish, and oversees the stewardship and pastoral affairs of the church.

## **Old Parish & St. Paul's Church SC010389**

### **Trustees' Annual Report**

**Year ended 31 December 2016**

#### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond. The following regularly scheduled ministries and activities are carried out by the church.

#### **Sunday Worship:**

11.30am and 6.30pm each Sunday

#### **Sunday School and Underground Church:**

11.30am for primary, junior and senior classes

#### **Bible Studies:**

10.00am each Monday (home study)

10.00am each Tuesday (home study)

#### **Prayer Vigilantes**

Met each Monday to pray for the work of Tearfund, Open Doors, Wycliffe Bible Translators, FEBA Broadcasting and Mission Aviation Fellowship and the people they serve around the world.

#### **Prayer Group**

Open to all once each month in the church

#### **Music Makers:**

7.30pm each Thursday

#### **Seniors Badminton:**

10.00am each Wednesday, large hall

#### **Church Guild:**

2.00pm two Wednesdays a month from October to March, small hall

#### **Lunch Club:**

12.30pm each Thursday; two course meal served for seniors of the community in small hall.

#### **1st Galashiels Boys' Brigade Company:**

6.00pm each Friday evening from September through March, three sections serving ages 8 to 18 years.

## **Old Parish & St. Paul's Church SC010389**

### **Trustees' Annual Report**

**Year ended 31 December 2016**

#### **Achievements and Performance**

The church's ministerial and outreach activities for the parish and the surrounding community are highlighted in the following details:

**The Guild** is open to both ladies and gentlemen, and meets 12 times fortnightly on Wednesday afternoons during the period from October to March. The meetings give the members a chance to enjoy a time of Christian fellowship with one another, as well as to learn about special topics of interest to the church and for Christian living. Approximately 25 people regularly attend the meetings. Each year the Guild Office in Edinburgh provides information and guidance on special bible themes which can be presented and discussed at subsequent meetings throughout the year.

Special guest speakers are often called in to talk about a particular organization or Christian charity. As a fund raising event, the Guild hosts a soup and sweet luncheon twice a year right after church, the proceeds from which are used to support specific projects or charities of the church.

The Guild annual outing, its special fellowship event for members, is held in May when, following a scenic drive to the venue planned by the car drivers, members enjoy a meal together.

**The Sunday School** now has one class for primary age children and there is a creche available for the younger children.

The creche and Sunday school are open to all children. Currently all youngsters who attend are those whose parents are attending the church service.

The Sunday school joins the congregation of the church at the start of the 11.30 am service, then leaves after the children's address and second hymn for a time of bible teaching in class. Up to the summer the Junior Sunday school has 3 members and the Xplorers has 6 members, although numbers attending can vary from week to week.

**The Underground Church (The UGC)** meets on Sunday mornings and is for young people from secondary school years S1 to S6. The UGC join the congregation of the church at the start of the 11.30am service, and then leave after children's address and second hymn for a time of bible teaching, using Scripture Union materials, with their teachers, or other relevant material, sometimes topics preceded by films or other audiovisual presentations.

The UGC usually schedule an away day which included Bible study, a fun event and food! Occasionally they take part in the morning service.

Membership is open to anyone in the appropriate age group and has around 6 regular attendees.

UGC members regularly attend Christian events such as Powerpoint, Influence and Scripture Union weekends which are open to young people from all churches and none.

UGC fundraise by doing bakesales, the monies going to various Christian charities.

During 2015/16 we fundraised hard to fund 2 of our teenagers going to our twin presbytery of Zomba, Malawi, and enabled a life-changing experience for the 5 young people who went from Melrose & Peebles Presbytery. We hope to be able to support the Sunday schools of Zomba by supplying them with materials.

**The Prayer Vigilantes** met to pray through information provided by the stated overseas Christian agencies. Group members learned a lot from around the world, praying for God's grace to improve each situation, according to His will and purpose, for the advancement of the Gospel.

**Old Parish & St. Paul's Church SC010389**  
**Trustees' Annual Report**  
**Year ended 31 December 2016**

**Achievements and Performance (cont'd)**

**Lunch Club**

The Church Lunch Club meets weekly on a Thursday at 12.30pm from mid August to mid June having an eight week break in the summer and two weeks at Christmas.

We were pleased to welcome a few new faces this year and at present have 25 regulars for meals despite losing some friends during the year.

Church members and also older people in the community benefit from this service and it also gives them companionship as well as a nourishing meal. Each year 2 of our 4 volunteer teams prepare the Christmas Lunch which we provide free for patrons and Team Members and this year it was prepared for 68 people and is looked forward to by all.

We still give a donation to the Church and support the Lydia Project in Malawi.

**Music Makers** began in the mid 1980s when a group of singers and musicians with a mutual interest in modern Christian music came together for fellowship and to rehearse and perform special music for the church. Over the years, Music Makers have enjoyed learning new songs and introducing them to the congregation and, on many occasions, to other groups within the community. At present, Music Makers comprises about 20 singers and a group of supporting instrumentalists which include flute, piano, guitar and cornet players. The response of the congregation to the music introduced by Music Makers has always been very positive and encouraging, and has often resulted in the group being requested to perform at special services and events which are shared with other local churches. Music Makers should not just be seen as another singing group or choir, but as a group of people who share strong bonds of fellowship with one another, and who enjoy sharing their music and songs with others within the congregation and the community at large.

**Seniors Badminton** has 16-18 members who meet each Wednesday, seeking to maintain their very high standards of play. Half-way through they trouble-shoot their games over a cup of tea/coffee and reflect on their minor lapses of concentration resulting in the occasional miss or overhit or inability to reach the shuttle-cock! Despite these short-comings they are sure they are about to prove themselves a force to be reckoned with in the future!

**The Boys Brigade** operates a Company associated with the Church. They are divided into three sections; the Anchor Boys, the Junior Section, and the Senior boys.

The Boys Brigade meets weekly on Friday evenings at 6.00pm from September through to March. As The Boys Brigade is a separate charity, a more detailed report of their activities is sent with their own accounts.

**Old Parish & St. Paul's Church SC010389  
Trustees' Annual Report  
Year ended 31 December 2016**

**Financial Review**

Weekly offerings plus gift aid tax refunded are the principal sources of income and have decreased by 6% compared with 2015.

£11,104 was received from the Capital Revenue account held at head office for continuing repairs to church hall roof.

£250 was received from Toby's Fund towards the costs of 2 UGC members going on a presbytery trip to Malawi in 2016 to work with street kids in Zomba.

Income from investments decreased by 1%

Rental of premises has decreased by 1%.

**Reserves Policy**

It was agreed to hold a reserve of approximately three months expenditure in the General Fund.

**Statement of Trustees' Responsibilities**

The members of the Kirk Session and Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the church during the financial year. The members of the Kirk Session and Congregational Board are responsible for keeping 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.

They 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

.....

**Session Clerk**

Date.....21/2/17.....

**Old Parish & St. Paul's Church**

**SC010389**

**Independent Examiner's Report to the Trustees of Old Parish & St. Paul's Church**

I report on the accounts of the charity for the year ended 31 December 2016, which are set out on pages 9 to 13.

**Respective responsibilities of trustees and examiner**

The charity's 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 the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by 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 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



Date

3/3/2017



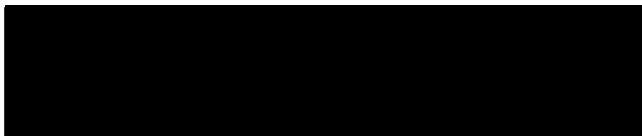
**Old Parish & St. Paul's Church**      **SC010389**  
**Receipts and Payments Account**  
**Year ended 31 December 2016**

	Note	Unrestricted Funds 2016	Endowment Funds 2016	Total 2016	Total 2015
<b>Receipts</b>					
Donations	3	63,812		63,812	67,020
Bank & Deposit interest		44		44	41
Investment income		1,777	404	2,181	2,194
		<u>65,633</u>	<u>404</u>	<u>66,037</u>	<u>69,255</u>
Rental of Premises		16,042		16,042	16,214
Listed Places of Worship Grant		5,267		5,267	2,560
Toby's Fund Grant		250		250	500
Receipts from General Trustees		11,104		11,104	9,811
<b>Total Receipts</b>		<u>98,296</u>	<u>404</u>	<u>98,700</u>	<u>98,340</u>
<b>Payments</b>					
Costs of generating funds	4	180		180	182
Charitable activities		103,750	404	104,154	95,646
<b>Total Payments</b>		<u>103,930</u>	<u>404</u>	<u>104,334</u>	<u>95,828</u>
<b>Excess of Payments over Receipts for the year before transfers</b>		-5,634	0	-5,634	2,512
<b>Transfers between funds</b>		0	0	0	0
<b>Excess of Payments over Receipts for the year</b>		<u>-5,634</u>	<u>0</u>	<u>-5,634</u>	<u>2,512</u>

**Old Parish & St. Paul's Church SC010389**  
**Statement of Balances**  
**At 31 December 2016**

	<u>Note</u>	Unrestricted Funds 2016	Endowment Funds 2016	Total 2016	Total 2015
<b>Bank &amp; Deposit Balances</b>					
Bank & deposit balances brought forward	2	41,759		41,759	39,247
<b>Movement in year</b>					
Excess of Payments over Receipts for the year		-5,634		-5,634	2,512
 Bank & Deposit balances carried forward		<b>36,125</b>		<b>36,125</b>	<b>41,759</b>
 <b>Investments at market value</b> (cost £39,931)		<b>42,269</b>	<b>9,765</b>	<b>52,034</b>	<b>49,843</b>
<b>Assets</b>					
Use of premises invoice for 2015		0		0	63
Gift Aid Receivable		1,500		1,500	1,500
		1,500		1,500	1,563
<b>Liabilities</b>					
Heat & Light not yet billed		2,199		2,199	2,282

The accounts were approved by the Trustees  
For and on behalf of the Trustees



Session Clerk

Treasurer

Date

21st February 2017

Notes to the Accounts

for the year ended 31 December 2016.

**1 Trustee Remuneration and Related Party Transactions**

received £600 for cleaning services.

received the following expenses in the year: Travel expenses £1146, Telephone £164 and Council Tax £1,261.

**2 Movement in Funds**

	At 1 Jan 2016 £	Receipts £	Payments £	Transfers £	At 31 Dec 2016 £
<b>Unrestricted Funds</b>					
Designated Fabric Fund	3,108	21			3,129
Designated Charity Fund	2,700	16	1,200		1,516
Designated Organ Fund	481	3			484
Designated Floodlighting Fund	453	3			456
Hall Chairs Fund	0			1,027	1,027
Designated General Fund	35,017	96,475	102,730	751	29,513
	<u>41,759</u>	<u>96,518</u>	<u>103,930</u>	<u>1,778</u>	<u>36,125</u>
<b>Unrestricted Funds</b>					
Designated Reserve Fund	<u>24,998</u>	<u>1,778</u>	<u>0</u>	<u>-1,778</u>	<u>24,998</u>
<b>Endowment Funds</b>					
The Helen Ferguson Bequest	5,997	325	325		5,997
The Emma J. Turnbull Challenge	500	37	37		500
The Sybil Barker Bequest	1,001	42	42		1,001
	<u>7,498</u>	<u>404</u>	<u>404</u>	<u>0</u>	<u>7,498</u>

**Purposes of Unrestricted Funds**

**Reserve Fund:** The trustees have set aside funds for unplanned expenditure.

**Fabric Fund:** The trustees have set aside funds for the maintenance of the Church property.

**Charity Fund:** The trustees have set aside funds to support causes that the church deems to be worthy.

**Organ Fund:** The trustees have set aside funds for the maintenance of the organ for use in worship.

**Floodlighting Fund:** This was established in 2000 to mark the millennium and for the on-going maintenance of the floodlights.

**Hall Chairs Fund:** The trustees have set aside funds to purchase new chairs.

**Purposes of Endowment Funds**

**The Emma J. Turnbull Challenge:** For the winner of a Bible Challenge given to young people in the church's Underground Church

**The Helen Ferguson Bequest:** To be used for educational purposes within the church.

**The Sybil Barker Bequest:** To be used to contribute to Sunday School presents.

**Old Parish & St. Paul's Church SC 010389**

**Notes to the Accounts  
for the year ended 31 December 2016.**

	Unrestricted Funds 2016	Restricted Funds 2016	Endowment Funds 2016	Total 2016	2015
<b>3 Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	9,295			9,295	10,809
Gift Aid Donations	25,459			25,459	26,618
Tax Recovered on Gift Aid Donations	8,543			8,543	8,813
Ordinary Offerings (Open Plate)	9,087			9,087	10,060
Fundraising	3,246			3,246	6,460
Other Offerings, Donations etc.	8,182			8,182	4,260
	<u>63,812</u>	<u>0</u>	<u>0</u>	<u>63,812</u>	<u>67,020</u>
<b>4 Analysis of Payments</b>					
Offering envelopes	180			180	182
<b>Charitable Activities</b>					
Ministries and Mission Allocation	39,606			39,606	35,261
Locum Salary Costs	0			0	2,550
Presbytery Dues	553			553	500
Minister's Expenses & Travel	1,310			1,310	658
Pulpit Supply	105			105	190
Other staffing costs	2,750			2,750	2,560
Fabric Repairs & Maintenance	23,927			23,927	22,881
Manse Council Tax	1,261			1,261	1,322
Heating & lighting	9,282			9,282	9,917
Insurance	11,118			11,118	10,761
Other Building Costs	1,133			1,133	1,257
Sunday School/UGC	258		404	662	856
Equipment & Furnishings	2597			2597	1,794
Organ & Music	1,093			1,093	1,328
Charitable donations	1,388	6		1,388	1,990
Outreach	5,139			5,139	98
Printing, Stationery & Advertising	583			583	958
Other expenses	1,647			1,647	765
	<u>103,750</u>	<u>0</u>	<u>404</u>	<u>104,154</u>	<u>95,646</u>
<b>Total</b>	<u>103,930</u>	<u>0</u>	<u>404</u>	<u>104,334</u>	<u>95,828</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

**5 Minister's Stipend**

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 minimum stipend was £26,380 and the maximum stipend in 5th and subsequent years of service was £32,419.

**6 Collections for Third Parties and Charitable Donations**

	2016	2015
	£	£
Borders Additional Needs Group	200	0
Tearfund	28	269
Barnabas fund	40	499
Interserve Scotland	130	125
Salvation Army (Hawick)	200	0
MAF	45	25
Scottish Bible Society	35	20
FEBA	35	20
Borders Scripture Union	150	150
Langlee SU Camp	0	105
Galashiels Food Bank	0	400
Wycliffe	269	22
Trypraying	0	200
OMF International	256	155
	<u>1,388</u>	<u>1,990</u>

**APPENDIX**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>128290</u>	<u>138217</u>
Market Value of Balances at 31 December	<u>0</u>	<u>0</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>489</u>	<u>2008</u>