

SC011414.2017.1

Crosshouse Parish Church

The Church of Scotland

Report of the Trustees and
audited Financial Statements for
the Year Ended 31 December 2017

Congregation No: 110605

Charity No: SC011414

	Budget	2018	
Income			
FWO	14700		
Deeds	28000		
Gift Aid	9800		
Others	14500		
		67000	
Expenses			
Ministry	36200		
Ministers Expenses	1800		
Presbytery Dues	1000		
Pulpit Supply	120		
Wages	5100		
Fabric	5000		
Council Tax	2700		
Heating/Lighting	2100		
Insurance	3500		
Printing	1500		
Others	4000		
Loan	2300	65320	
Surplus		1680	
Projected bank balance		16280	

Charity Name: Crosshouse Parish Church (Church of Scotland)

Charity Registration Number: SC 011414

Congregational Reference No: 110605

Contact Address: Mr Tom McWhirter
2 Garrier Place
Kilmarnock
KA1 2NG

Trustees

KIRK SESSION



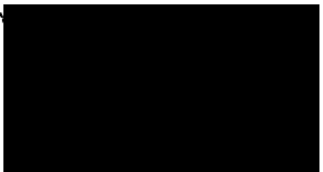
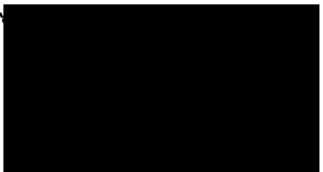
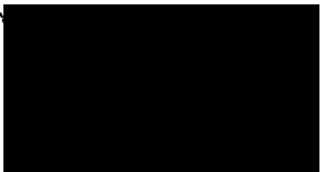
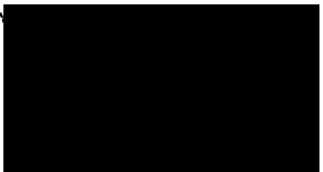
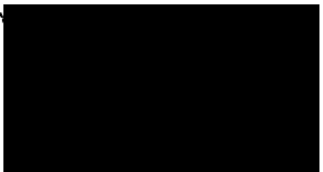
5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's 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 £26644 and the maximum stipend (in the fifth and subsequent years) £32743.

	2017	2016
	£	£
6 Collection for Third Parties	1702	1665
Scottish Bible Society		
Christian Aid		
Etc		

CONGREGATION BOARD



Principal Office-bearer: 
Minister: 
Session Clerk: 
Clerk to the Board: 
Church Treasurer: 

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
		2017	2017	2017	2017	2016
		£	£	£	£	£
3	Analysis of Donations					
	WFO Scheme (non Gift Aid)	14569				14908
	Gift Aid Donations	27616				25827
	Tax Recovered on Gift Aid Donations	9776				8411
	Other Income	13936				12004
		65897				61150
4	Analysis of Payments					
	Costs of Generating funds					
	Investment Managers' fees					
	Offering Envelopes	124				274
		124				274
	Charitable activities					
	Ministries & Mission allocation	35676				34200
	Presbytery dues	950				874
	Minister's expenses	1705				2260
	Pulpit Supply	110				120
	Other staffing costs	4938				4422
	Fabric repairs & maintenance	4792				4213
	Council Tax	2584				2329
	Heat & Light	2095				1746
	Insurance	3404				3153
	Loan repayment	2285				2285
	Printing, stationery and postage	1466				1987
	Other expenses	2694				3812
		62713				61491

TRUSTEES ANNUAL REPORT
Year ended 31 December 2017
Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (or Deed of Constitution (Unitary Form))

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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets eight times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets six times a year is responsible for spiritual affairs within the church.

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 on 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.

Reserve Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held cash funds of £14587.

Statement of Trustees' Responsibilities

The members of the Kirk Session/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/Congregational Board 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. 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.

App: [Redacted] on their behalf

Session Clerk

Date 11 Feb 2018

**Crosshouse Parish Church
SC 011414
Report of the Independent Examiner**

Respective responsibilities of trustees and examiner

The charity trustees consider that an independent examination is need under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts under section 44(1)(c) of the act and to state whether particular matters have come to my attention.

Basis on independent examiner's statement

An examination include 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 seek explanation from the trustees concerning 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 accounts.

Independent examiner's statement

In the course of my examination of the statement of account for the year ended 31 December 2016 no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect
 - accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulation 2006
 - the accounts do not accord with those records
 - the statement of account do not comply with any of the requirements of Regulation 9 of the Charities Accounts (Scotland) Regulations 2006

- 2
 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Ian Lamberton
72 Forehill Road
Ayr

Date

13/2/15

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.
No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2 Movement in Funds

	At 1 January 2017	Receipts	Payments	Transfers	At 31 December 2017
	£	£	£	£	£
Unrestricted funds					
Designated Fabric Fund		0	0	0	0
Designated youth fund	5268				5268
General Fund	7527	65897	62907	0	10517
	12795	65897	62907	0	15785
Total Funds	12795	65897	62907		15785

Purpose of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

Crosshouse Parish Church
Statement of Balances
at 31 December 2017

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2017	2016
	2017	2017	2017	2017	2016
Note	£	£	£	£	£
Bank and Deposit Balances					
Bank & deposit balances brought forward	4002	8268		12270	12795
Movement in year					
Excess of receipts over payments for the year	2990			2990	(525)
Bank & deposit balances carried forward	6992	8268		15260	12270
Investments at market value					
	0	0			0
Assets					
Gift Aid Receivable	0	0			0
Liabilities					
Cost of repair not yet billed	0	0			0
Loan		2000		2000	4000
Original value 10,000					

The accounts were approved by the Kirk Session and Financial Board on 13/02/2018

For and on behalf of the Kirk Session and Financial Board

Treasurer

Session Clerk

Worship

The main service of worship is at 11am every Sunday morning. Special services are held at Christmas, Easter and Holy Week (Thursday and Friday evenings in collaboration with another Church of Scotland and an united Free congregation in Kilmaurs). As we are part of the Fellowship of Kilmarnock Churches, we invite our members to attend the ecumenical monthly services and occasionally host one of these when asked. Crosshouse Primary School and Communications Centre come to the church at Harvest, Christmas, Easter and Summer pre-holiday services. An active choir practices every week under the direction of our organist, and contributes in leading worship every Sunday and special choir items from time to time.

Youth

Young people are catered for in many ways within Crosshouse Parish Church (Church of Scotland). Each Sunday, from August to June, the Young Church invites children of pre- and primary-school age to meet first in the Hall and gather with the worshipping church for the first part of the morning service, continuing in our Hall with appropriate adult leadership. An annual trip is organised in the summer for the children, their families and other adults in the congregation. We are always seeking to find new ways, using volunteers and resources available, to engage with the children and youth of the community through their families.

DELTA (for S1 and S3 age youth) and DELTA PLUS (for S3 and above) are innovative Bible study groups which also meet take part in worship before continuing in the Session Room or Vestry. All our young people are encouraged to participate in special services at Easter, Harvest and Christmas as well as helping with the welcome teams and collections. The Church has Boys Brigade (Junior Section and Anchor Boys) and Brownies and Rainbows meeting weekly in our Church Halls. Our Safeguarding Panel, consisting of Coordinator, Minister and one other, act on behalf of the Kirk Session to keep us up to date with Safeguarding requirements.

Devotional Activities

Prior to Sunday morning services, there is TEN:TEN (a Prayer Meeting to which all are invited regularly).

There are two house group Bible studies - The Fellowship Bible Study (on alternate Tuesday mornings) and The Discovery Bible Study Group (on alternate Monday evenings). The former of these joins with the Fellowship of Kilmarnock Churches for their Lent Bible Study programme. A Christianity Explored Courses are run approximately once a year

Wider Church Involvement

The Presbytery occasionally use our halls for the training of elders, Worship Leaders and Safeguarding. We are a member church of the Fellowship of Kilmarnock Churches which brings the local denominations together through shared worship and ecumenical events.

Community Engagement

We work closely with local community through involvement with the Community Council, Crosshouse Action Now and the School Parent Council.

Stewardship

Stewardship is managed by the Kirk Session. A planned Giving Campaign is carried out throughout our membership every four years, and our most recent campaign has shown encouraging results, including a 25% increase in income through bank standing orders. We also seek and act on ways of promoting the Church to the Community. These include: Visitations and leaflet drops to new housing estates; church website; engaging with the community through social media, e.g. Facebook and Twitter. Easter and Christmas leaflet drops to the whole parish; visits to obtain Data Protection consents from members on the Congregational Roll; banners to intimate festivals and encourage new interest from the parish.

Ways Forward Group

The Ways Forward Group consists of members of the Congregational Board who co-ordinate and organise events for social occasions for the congregation and also fundraising activities to raise funds for the church. The Group are keen to help continue to integrate and work alongside the community groups that exist.

Guild

We have 20 regular members who meet every alternate Wednesday at 7.30pm in the church hall. The current projects support by the Guild 2015-2018 are Street Pastors (*Ascension Trust*), Breaking the Cycle of FGM (*Feed the Minds*), All Friends Together (*Prospects*), Caring for Mother Earth in Bolivia (*Christian Aid*), Haiti Project (*Mission International*), Let's Stick Together (*Care for the Family*) Our syllabus various from bible study, interesting speakers to fun nights, demonstrations and musical evenings.

The Guild aim is to encourage men and women to commit their lives to Jesus Christ and to enable them to express their faith in worship prayer and action. New members are always welcome.

Young Woman's Group

Currently about six to eight in number, meet on the Wednesdays between Guild meetings to socialise and assist with various activities going on in the congregational life, e.g. providing hospitality, food and drinks etc

Crosshouse Parish Church						
Receipts and Payments Account						
Year ended 31 December 2017						
		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2017	2017	2017	2017	2016
	Note	£	£	£	£	£
Receipts						
Donations	3	65897				61150
Legacies						
Activities for Generating Funds						
Bank and deposit interest						24
		65897		0		61174
Sale of investments						
Grants						
Receipts from General Trustees						
Other receipts						
Total Receipts		65897		0		61174
Payments	4					
Costs for generating funds		62907				61699
Charitable Activities						
Governance costs						
Total Payments		62907				61699
Excess of Receipts For the year before transfers		2990				(525)
Transfers						
Excess of receipts over payments for the year		2990				(525)