

## TRUSTEES' ANNUAL REPORT YEAR ENDING 31 DECEMBER 2015

The Trustees present the annual report and accounts for Alexandria Parish Church for the year ended 31 December 2015.

### Reference and Administrative Information

Charity Name: Alexandria Parish Church  
Charity Registration Number: SCO01268  
Congregation Reference No: 18 11 74  
Contact Address: The Church Office  
Alexandria Parish Church  
1 Lomond Road  
Alexandria,  
G83 8SJ  
Website: [www.alexandriaparishchurch.co.uk](http://www.alexandriaparishchurch.co.uk)

### Trustees

<b>KIRK SESSION</b>		
Morag Bain (Mrs)	Sheila Galbraith (Mrs)	Barbara O'Donnell (Rev)
Ron Black	Elizabeth Gill (Mrs)	Elizabeth Pawsey (Mrs)
Margaret Brown (Mrs)	Alex Gillies	Seonaidh Rostant (Mrs)
Norman Campbell	Malcolm Gilmour	Alan Roxburgh
Elizabeth Chirrey (Mrs)	Margaret Hastings (Mrs)	Charlotte Sinclair (Mrs)
Linda Cust (Miss)	Elizabeth Houston (Rev)	Mary Sweetland (Mrs)
Donald Fotheringham	Jessie Kennedy (Mrs)	Janette Tennant (Mrs)
Hazel Fox (Mrs)	Doreen Lowe (Mrs)	May Thomson (Mrs)
Matthew Fox	David McDonald	Lindsay Westland (Miss)
Iain Galbraith (Dr)	Marie Mitchell (Mrs)	
<b>CONGREGATIONAL BOARD MEMBERS</b>		
May Allen (Mrs)	Margaret Hamill (Mrs)	Fiona Jamieson (Miss)
Nancy Crombie (Mrs)	Jean Henderson (Miss)	Helen Lockhart (Mrs)
Anne Dann (Mrs)	Louise Holmes (Mrs)	Isabel McPhie (Mrs)
Vicky Fotheringham (Mrs)		

## Principal Office-bearers

Minister: Rev Elizabeth Houston  
 Associate Minister: Rev Barbara O'Donnell  
 Session Clerk: Miss Linda Cust  
 Clerk to the Board: Mrs Doreen Lowe  
 Church Treasurer: Mrs Margaret Hastings

## Independent Examiner

Mr Robin Ward ACMA  
 37 Craiglomond Gardens  
 Balloch  
 Alexandria G83 8RP

## Bankers

Royal Bank of Scotland  
 15 Mitchell Way  
 Alexandria G83 0LW

## Statistical Return 31 December 2015

Communicants on Church Roll	275
Average church attendance	75
Number of Persons on Supplementary Role	107
Children and Young Adults involved in life of Congregation	32
Number of Office Bearers	46
Number of Baptisms during year	2
Number of Infant Blessings during year	1
Number of Weddings during year	2
Number of funerals during year	32

## SERVICES OF WORSHIP

### Sunday

11:00 Public Worship

1<sup>st</sup> Sunday March & September, - Sacrament of Holy Communion is celebrated at 11:00 and 14:30

1<sup>st</sup> Sunday June & December - Sacrament of Holy Communion is celebrated at 11:00

11:00 Sunday school meets during worship

3<sup>rd</sup> Sunday every month 15:00 - Service at Bridge Court Sheltered Housing

### Wednesday

18:30 Charis – Prayer Group

## **TRUSTEES' ANNUAL REPORT – YEAR ENDING 31 DECEMBER 2015**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Church is administered in accordance with the terms of the Model Deed of Constitution.

#### **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 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.

## ACHIEVEMENTS AND PERFORMANCE

At the end of the Annual Report for 2014, I stated that in 2015 the Kirk Session would face 'some challenging decisions about the direction Alexandria Parish must take to remain relevant and alive in these days where for too many folk, the Church is little more than a comfortable anachronism. We will all have to come to terms with different ways of doing things...'. To become more relevant, we must become more outward-looking; the days of 'congregational-style' Church are long gone and today, the congregation has to be the launching pad for the Church to reach further into the community. It is vital for our future that more members of the congregation are involved in what we, as 'Alexandria Parish' do in Jesus' Name.

The Kirk Session has grasped the nettle and after much prayerful discussion, decided to change our style of governance from the Model Constitution to the 'Unitary Constitution'. This will see the Kirk being operated by a series of 'Teams' covering different areas of Church life, each Team answerable to the Kirk Session. We hope that this will enable more folk to get involved and share their talents for the good of the Kirk.

We are also delighted to continue our relationship with 'Carousel Nurseries' and have shared in their 'Graduation Ceremony' and in their 'Nativity'. Our contact with Bridge Court continues too, with services taking place there once a month; we hope to hold services in the new care home, 'Balquhadder House' in Heather Avenue, beginning early in 2016. A lot of money was spent over the summer when we installed a new kitchen in order to meet requirements to run a Lunch Club in an effort to tackle the problems of loneliness which affect so many folk these days. Planning for the 'Bite and Blether Lunch Club' is well under way and funding has been secured to pay for a co-ordinator who will organise everything.

We continue to work hard to live up to our designation as an Eco-Congregation: the allotments behind the Church have been very successful; we took part in Kew Gardens' 'Grow Wild' scheme to encourage folk to plant native wild flowers and we filled shoe-boxes for the 'Blythswood Trust's' Appeal. All the efforts have been worthwhile as we have achieved our second eco-award!

We have celebrated the 50<sup>th</sup> Anniversary of the present building in various ways over the year; the climax of our celebrations was the installation of two new stained-glass windows at the back of the Church celebrating the heritage of the Church in the Vale and the heritage of the Vale itself. On April 19<sup>th</sup> we were delighted to welcome Roland Mitton, the artist who designed and built the windows, along with his wife Irene, to morning worship. Most appropriately in our Anniversary Year, we were thrilled when Iain Galbraith was installed as Moderator of the Presbytery of Dumbarton in Alexandria Parish on June 16<sup>th</sup>.

Locally, we have been involved in Action of Churches Together in the Vale at the Carol Service at St Kessog's in December and our own Choral Adventsong at the beginning of the Advent Season was led by a Choir made up of choristers from Greenock and the Vale. It was a great service and we look forward to another joint event in the not-too-distant future.

It has been a busy year but a productive one. We have attempted new things, for example, the Advent Study Group was well received by those who attended and we look forward to further developments with the Lunch Club and the changes to the constitution. 2016 will no doubt find us facing more challenges but with faith and fellowship, trust and teamwork, we will make the very best of whatever opportunities come our way. Alexandria Parish is a team of worshipping workers, and relying on the power of the Almighty and trusting in His guidance, we move forward with glad hearts into whatever future he has planned.

Elizabeth W Houston

*Minister*



## THE KIRK SESSION

The Kirk Session meets regularly throughout the year, and since June the members of the Session have been considering the pros and cons of adopting the Unitary Constitution. A small team, under the convenorship of Elizabeth Chirrey, has looked at the proposal in more depth and the team's finding will be presented to the congregation at the Annual Stated Meeting. In April, two members of the Session, Alan Roxburgh and Marie Mitchell were presented with Long Service Certificates at the morning service. Both had served as elders for more than 30 years.

*Linda Cust, Session Clerk*

## UNITARY CONSTITUTION

In June 2015, The Kirk Session appointed a group of 5 Elders to examine the pros and cons of changing to a Unitary Constitution, from the current Model Constitution, which is the way our church is currently organised.

The group reported back to the Kirk Session in August after prayer, thought and discussion. A full report was given. The group recommended the Unitary Constitution as being more beneficial to the work of the church than the present system. The Kirk Session agreed and voted unanimously to change. This decision was communicated to the Congregational Board with a full presentation of the findings of the group.

The work currently being done in the church falls into five areas:- Finance, Fabric, Mission and Outreach, Communication and Pastoral. The talents and commitment of the Congregational Board and the congregation will continue to be used in these five areas. Each of these areas will have a leader who will report to the Kirk Session.

The Kirk Session will be the sole court of the church and it will have the responsibility for the wellbeing of the congregation and the conduct of all church matters. All aspects of worship remain under the guidance and direction of the Minister.

It is expected that the Church will change the governing document mid-2016.

*Elizabeth Chirrey, Chairperson Unitary Group*



## **THE SUNDAY SCHOOL**

The Sunday School continues to flourish with the children enthusiastically getting involved in “their part” of the morning service, often to the chagrin of the Minister and the Sunday School teachers but much enjoyed by the congregation. Story time in the hall and the craft work which follows are also eagerly anticipated, and the art work adorning the walls is testament to their skills in that area. The children again took part in the Christmas Family Service with the Nativity Story being told through the eyes of a fox, ably narrated by Matthew and Emily.

*Linda Cust*

## **THE GIRLS' BRIGADE**

The members of the Girls' Brigade have had a busy year. In February the girls helped organise a very successful “Coffee and Cupcakes” evening when we raised over £400 for company funds. Our Annual Display and Prize-giving was held in May and, as usual the girls pulled out all the stops and entertained parents, friends and members of the congregation with a varied programme, before receiving their awards from the Rev Barbara O'Donnell. The new session commenced in September with 23 girls on the roll. Unfortunately, the numbers in the Explorer section has reduced this year which is a worrying trend but not unique to us in Alexandria. In October the girls attended church for their annual enrolment service, and on 28<sup>th</sup> October they enjoyed a “spooky” Hallowe'en Party. The first part of the session ended on 16<sup>th</sup> December with a, much anticipated, Christmas Party.

*Linda Cust, Captain*

## **THE CHOIR**

The choir continues to meet weekly at 10.15 am before the Sunday morning service, to work on music for introits and anthems for most services. Our numbers have stayed steady but, as ever, we would welcome new members.

There is now a wide range of styles in music available for worship services and we try, (if the words are suitable and the music isn't too difficult for either the choristers and/or the accompanist - and it often is!) to provide a variety in what we offer the Almighty in worship. This year

we have purchased several new anthems, some of which the congregation have already heard.

We continue, through John Bell the organist of Lyle Kirk in Greenock, to have links with the choir members there, and we were extremely pleased to welcome some of them and John at the organ, as well as members of several local churches, to our Choral Advent Song late in November. Iain Galbraith conducted the joint choir which filled the chancel area and we all enjoyed a special evening choral service which was beautifully 'crafted' by our own minister.

We made our annual visit to the local hospital, just before Christmas, and aided by the three chaplains based at RAH and some other members of APC, sang carols in several wards. This is always really appreciated by a surprising number of patients, and for many of us this offering of our talent and time has become an important part of our own Christmas

*Sheila Galbraith, Choir leader*

## **THE GUILD**

We started our new session in October 2015 with a change from evening to afternoon meetings and this seems to suit everyone. Our membership has gone up with an average weekly attendance of 20.

We have a varied syllabus with many interesting speakers. Our strategy for the next 3 years is 'Be Bold, Be Strong' with the theme for the first year 'Go in Peace'.

There is always a buzz around tea after our business, and we are a friendly Guild who will welcome anyone who wishes to come along and join us.

*Hazel Fox, President*

## **THE THURSDAY GROUP**

The group continues to meet every second Thursday evening from September to March. The attendance is a steady 25 to 30 including some 'friends' who come regularly. This session we have had a few speakers from local charities and from charities who work in the area. It has been most enlightening. We have also been to 'far flung places' when Michael Rostant talked about his career in the Navy. Rev. Barbara



showed some amusing pictures which made us laugh but also made us think! Iain, Sheila and Seonaidh gave a most enjoyable musical evening, everyone went home with a smile on their face. If we have a topic in the intimations which interests you, do please come along you will be made most welcome. We always end with a cup of tea and a blether.

*Jean Henderson*

## **LINE DANCING**

Our Line Dancing class for retired ladies continues to be well supported. It is a very happy class where you can meet new friends, have a blether and good fun combined with exercise and good music.

So why not come along and join us on Thursday mornings at 11am in the church hall. We have had great attendance at these classes and I wish to thank all the ladies who have supported me over the years.

*Irene Miller*

## **BADMINTON**

We have 12 – 14 members who meet on a Monday evening to play mixed doubles on our single badminton court, which gives us a chance to recover after a game. We are a friendly group who enjoy our game and the exercise.

*Elizabeth Pawsey*

## **FLOWER GROUP**

Thank you to Jean, Margaret, Doreen and Morag who, along with myself, arrange and distribute the flowers every Sunday. A special thank you also to everyone who donates to the Flower Calendar and the Flower Fund Box, the flowers give so much joy to all who receive them after Sunday Worship.

*Janette Tennant, Flower Convenor*

## HALL USERS 2015

Name	Day & Time	Number of attendees
	<b>WEEKLY</b>	
Sunday School	Sunday 11am -12pm	11
Choir	Sunday 10:15am -11am	14
Tae Kwon Do	Monday, Thursday 4pm-5pm	30
Badminton Club	Monday 7:30pm -9:30pm	12
Bibs to School Playgroup	Tuesday 9:30am -11:30am	20
The Guild	Tuesday 2pm-4pm	28
Dance Group	Tuesday 7:30pm -9pm	12
Girls' Brigade	Wednesday 6:30pm – 8:30pm	23
Perfect Your Painting	Thursday 10am-12pm	12
Line Dancing Group	Thursday 11am – 12pm	28
Lomond School of Dance	Monday 4pm – 5pm Friday 3pm – 6pm	36
	<b>FORTNIGHTLY</b>	
Thursday Group	Every 2 <sup>nd</sup> Thursday 7:30pm	30
Bookroom & Fairtrade Cafe	Every 2 <sup>nd</sup> Saturday 10:30am	12-24
	<b>MONTHLY</b>	
Floral Workshops	4 <sup>th</sup> Wednesday 2pm-4pm	18
Townswomen's Guild	3 <sup>rd</sup> Friday 7:30pm – 9:30pm	50

## ECO- CONGREGATION

We were delighted to receive our 2<sup>nd</sup> Eco Congregation Scotland Award in November recognising our continuing achievements in caring for God's World. The assessors loved the allotments at the rear of the church and encouraged us to keep on growing. They were pleased that the Bookroom and Fairtrade Café had been successful and that we had managed to reduce our carbon footprint through LED lighting and a slight reduction in gas use.

This award is valid from 2016-2018, and we are starting to think what we might achieve over this period to gain our third award. The gas boilers are fifteen years old and not as energy efficient as modern ones, so we

need to plan replacement. The refurbishment of the kitchen with A/A+ rated equipment will contribute to the next award.

Lomond Community Gardens and Allotments have completed the extension of plot and installing the poly-tunnel, fruit trees and shed funded through the Big Lottery Fund grant. They gained a Thriving Certificate in Keep Scotland Beautiful -It's Your Neighbourhood Scheme, an excellent result for a group less than two years old. To gain the top award they need to have wider community involvement and are working up ideas on developing a sensory garden beside the Peace Garden.

Our textile recycling continues with the bank on the stage which is emptied in March, June and November. We have also been collecting for the Vale of Leven Foodbank located at St Mungo's. We've encouraged hall users not to use polystyrene cups/plates since they cannot be recycled.

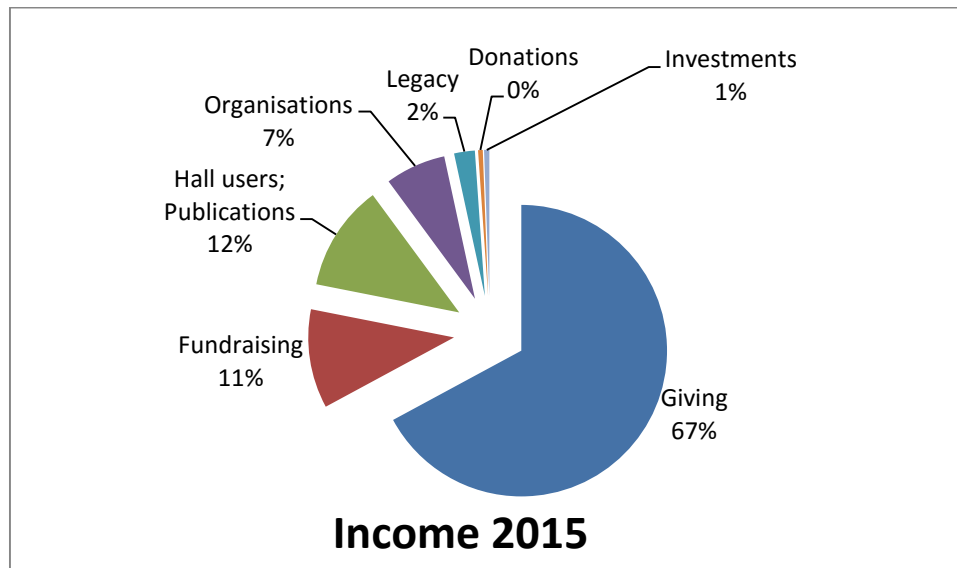
Environmental issues regularly feature in worship, be it prayers for those suffering from flooding brought about by climate change or encouraging the Sunday school children to identify and count garden birds for the RSPB big bird count.

Mary Sweetland, *Eco Convenor*

## FINANCIAL REVIEW

This annual financial report has been directly prepared from our Finance Co-ordinator software, which complies with Church of Scotland and 2015 OSCR requirements.

### Income



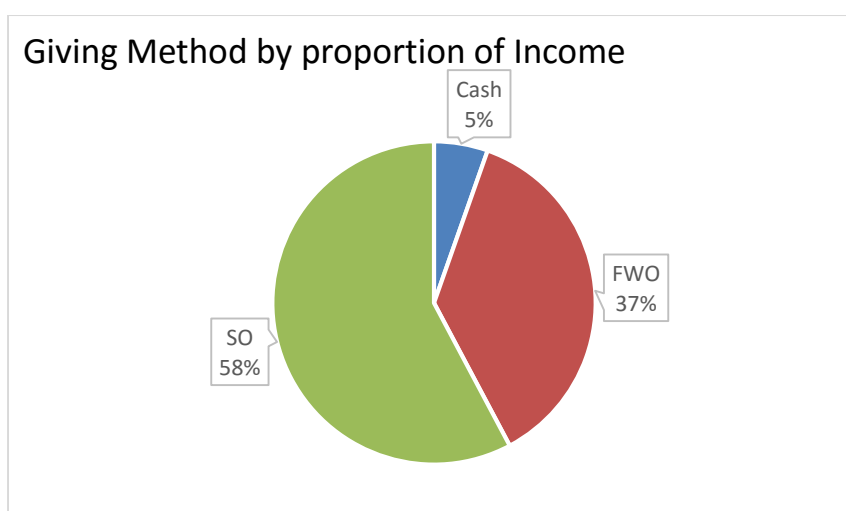
The Church's main income is from the regular weekly giving of its members - a total of £47,666 for 2015. This is a very similar figure to last year, even though there has been a 6% reduction in membership. The addition of Gift Aid received for 2014 of £10,800 adds another 22% to our regular weekly giving and this is greatly appreciated. In particular, the Gift Aid Small Donation Scheme (GASDS) enabled us to claim the maximum of £1,250 for the tax year 2014/2015.

### Weekly Offering

Members give regularly to the church by

- Weekly freewill offering envelopes (FWO) - 86
- Monthly Standing Order (SO) - 75
- Anonymous donation to the Collection Plate.

The chart below shows the percentage of our giving income of £58,467 received from the different methods.



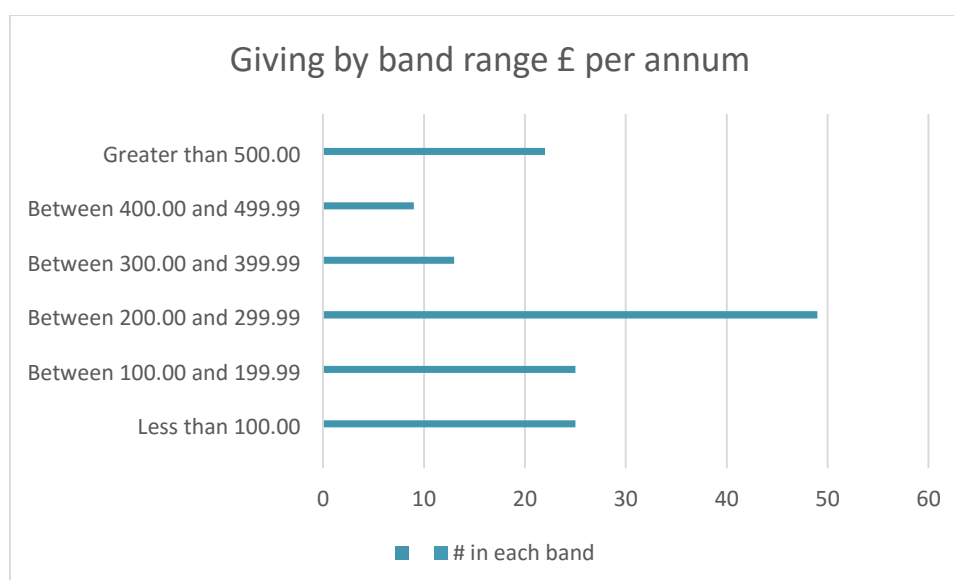
2015 has seen a reduction of 4% in overall giving although we have seen an increase in tax efficient giving. 59 % of the membership is seen to be supporting the Congregation through regular giving. Anonymous giving through the open plate was £2,558 which is increased to £3,198 through the Gift Aid Small Donation Scheme (GASDS). This gives an additional income per week of £61.50 some of which will come from members and the rest from visitors.

**Table - Giving by members**

<b>Giving Analysis</b>	<b>No.</b>	<b>No. Members</b>	<b>Average Weekly</b>	<b>Average Annual</b>
Non Tax Payers	48	52	£3.37	£175
Tax Payers	88	109	£6.51	£339
Tax Payers with Gift Aid added			£8.14	£423
Overall Average Giving Members (SO & FWO)		161	£5.76	£299
Overall Average All Members		275	£3.86	£200

Families often give a single donation thus number of members is used to calculate giving by member.

The Gift Aid Small Donation Scheme (GASDS) has allowed us to claim additional Gift Aid on cash donations through the open plate, penny jars, flower box, taxis and tea donations.



The above giving chart shows the range of giving by members in bands from under £100 per annum (£2 per week) to those giving over £500 per annum (£10 per week). One third of the members giving by FWO or Standing Order are giving between £4 – £6 per week. To increase our giving income, regular income needs to increase either through current members giving more, or targeting those members who are not seen to be supporting the church through regular giving. We must always maximise our tax efficient giving by ensuring that everyone who contributes to the church through regular giving who is a UK taxpayer completes a Gift Aid form to allow us to claim back the extra 25p for each £ given from HMRC.

Members also contribute to the work of the congregation through volunteering their time and talents in fellowship, fabric works and fundraising.

## Contributions from Congregational Organisations

The funds of the Congregational Organisations are incorporated fully into the church accounts.

The organisations raise funds through a variety of community activities and events attracting non-church members to their fellowship. Throughout the year, organisations transferred money to the General Fund. We are grateful to the leaders of the organisations who provide outreach and fellowship throughout the year. The Organisational Income in 2015 was down 8% compared with 2014. The Friendship Circle disbanded in summer 2015 due to falling numbers.

Badminton Club	£405
Guild	£2,000
Line Dancing	£700
Thursday Group	£100
Girls' Brigade	£200

### **Fund Raising**

Every week a **tea fellowship** runs after the church service, which allows members to meet visitors and tourists attending the service and provides an opportunity to browse the book shop, and purchase fair trade goods and local free range eggs (almost 3,000 eggs contributed £186). The many cups of tea and coffee served during the year and the donation of **Penny Jars** raised £1416 for the general fund.

Our halls continue to be well used by the community, 11% of our income is from hall users – this is down 8% on 2014, mainly due to the reduction in Taekwondo classes. The fortnightly Book Room and Fair Trade Café continued to flourish raising £1,111 (although down from 2014). Our incoming resources from charitable activities (coffee afternoons, fayres, nearly new sales etc.) were well supported over the year, but once again we saw a 5% reduction on income from 2014. These fund raising activities allow us to maintain a safe and accessible building for the benefit of the local population who regularly join with members in social activities for the area. Our fundraising and social events are well supported by the community and it is heartening to see people returning throughout the year. However, with the ageing of the Congregation there are fewer fit and active people to share the workload in putting on these events.

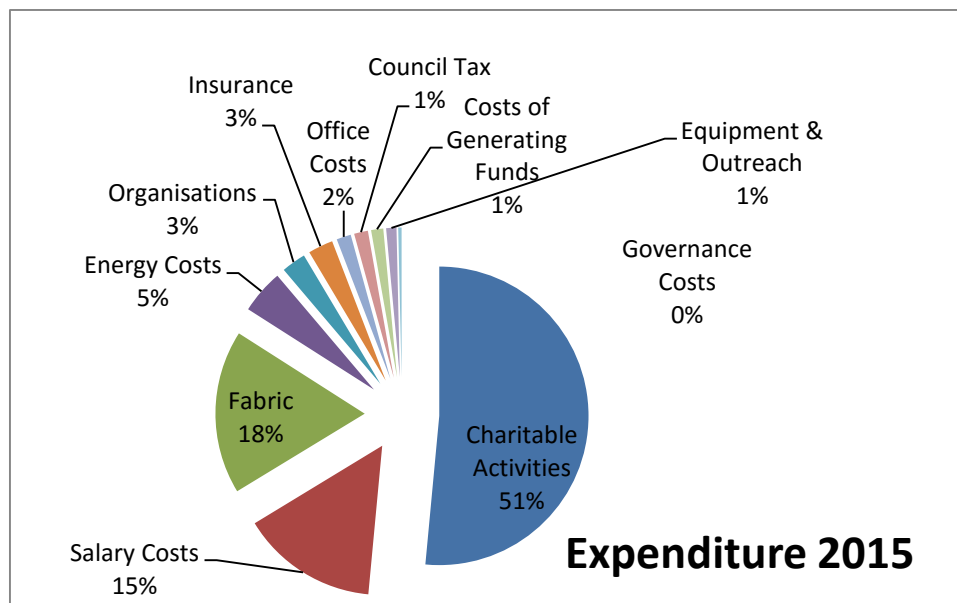
We received an unrestricted legacy of £2,000 from the estate of Miss Barbara Lees in October 2015.

### **Investment Income**

Our Investment Income over the year is 12% higher than in 2014. The value of our 8335 shares in the General Trustees Consolidated Fabric Fund increased by 1.5% during 2015. The M&G Equities Investment Fund (gifted from Robert Urie Trust) has remained static since 2013. Interest rates have remained low since 2011.



## Expenditure



Each Church of Scotland congregation has to contribute its share of the Ministries and Mission Contributions. Of our payment of £46,160, 86% is the cost of a parish minister with at least 10 years' service (stipend, employer's national insurance and pension contributions - £39,700), and the additional 14% (£6,460) is spent on Mission and Renewal activities across the Church. This year we received a 1% reduction in the requirements from Presbytery. Our Average Income Base, on which our proportion of Ministry & Mission is calculated, is £75,416 (rolling average over past 3 years). For 2016 Presbytery has asked us to bid for its unallocated funds and we have submitted a bid for the funding of 8 hrs for a Lunch Club Co-ordinator to get this project up and running. Our largest spend is on our Mission & Ministry allocation and in 2015 we were again a fully supporting congregation. Our Mission and Ministry payment is 79% of our offering income.

### Fabric Expenditure

We installed the 50<sup>th</sup> Anniversary windows in March 2015 using the specified funds in the Anniversary Window fund of £5,150. We required to refurbish the halls, vestibule and toilet floors to ensure they were safe. We also undertook the refurbishment of the kitchen to make it compliant with food safety standards and

installed energy efficient electrical equipment, LED lighting, paper hand towel holders, removing hand towels from toilets and kitchen. For safer food distribution in the halls we invested in a kitchen trolley reducing the risk of accidents from carrying hot drinks and food. As this work was required for the lunch club development we were able to use some of the revenue resources from the Miss I C Kerr Bequest to part-fund this project. These projects plus the usual routine maintenance requirements meant that we spent a further £11,993 on fabric needs. This was 18% of our expenditure and has reduced our fund balances considerably.

We continue with Scottish Hydro for dual fuel as part of the Church of Scotland energy contract. Once again we benefitted from a mild winter and we have seen an improvement in our Energy costs during 2015. On average it costs £100 to heat our buildings (during autumn, winter and spring) and £25 on electricity per week. As part of our Eco Church commitment we continue to monitor energy usage. We are also aware that our gas boilers are 15 years old and not as energy efficient as modern industrial boilers and we will need to consider their replacement.

In 2015 there was a 1% salary increase to music and office staff. We have had additional locum organist costs while Dr Galbraith is Moderator of Dumbarton Presbytery, but we have been able to claim back these costs from Presbytery. We continue to follow Church of Scotland guidance to pay our cleaner at the Living Wage for her nine hours per week. Office and printing costs were halved during 2015. Canon will no longer provide maintenance or supplies for our photocopier and many trustees use their own personal printers to print documents for church business. We have been able to reduce print costs by using recycled toner cartridges. The demand for funeral orders of services has reduced as undertakers now provide the complete package.

We paid for the upgrades of our finance and donations software to ensure that they met the requirements for the changes in Charity Regulation and the HMRC Gift Aid claim process.

At the end 2015 we are showing a negative balance (deficit) in year of £7,089, which can be attributed to our planned spends on the 3 fabric projects.

### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months' expenditure including designated funds. At the year end, the Church held unrestricted and designated funds of £13,776 of which £4,705 had been designated for fabric fund and £4,230 for equipment replacement. The church normally maintains one month's expenditure (£6,000) for cash flow credit balance within the general account. Organisational Funds amounted to £4,591.

The church also held £14,797 of restricted funds and £42,396 held in Investments in Church of Scotland Investors Trust which have been provided for the purposes specified in Note 2. The Church of Scotland General Trustees hold £38,590 in the Consolidated Fabric Fund (appendix). The majority of these reserves are held for fabric maintenance and developments. The church also holds a legacy investment from the Robert Urie Trust of 129 Units in M&G Equities Investment Fund for Charities valued at £1,850 at year end.

## **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.

Approved by the Trustees and signed on their behalf,

**L Cust**

**Session Clerk**

**Date 22<sup>nd</sup> February 2016**

## **Independent Examiner's Report to the Trustees of Alexandria Parish Church - SCO 01268**

I report on the accounts of the charity for the year ended 31 December 2015 which are set out on pages 21 to 28

### **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) (a) to (c) 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 the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 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: Mr Robin Ward

Professional Qualification/Professional Body: ACMA

Address: 37 Craiglomond Gardens

Balloch

Alexandria G83 8RP

Date: 1 March 2016

# Receipts and Payments Account (from Finance Co-ordinator v4 rounded £s)

## Statement of Financial Activities

For the period from 01 January 2015 to 31 December 2015

	Unrestricted funds	Designated funds	Restricted funds	Total funds	2014 total funds
<b>RECEIPTS</b>					
DONATIONS	250	—	—	250	200
CONGREGATIONAL ORGANISATIONS	200	—	—	200	180
BENEVOLENT	—	—	375	375	314
WEEKLY FREEWILL OFFERING	10,693	—	—	10,693	12,360
GIFT AID OFFERING	34,415	2,000	50	36,465	32,938
OPEN PLATE	2,558	—	—	2,558	2,682
TAX RECOVERED ON GIFT AID	10,801	—	—	10,801	10,354
INCOME FROM CHARITABLE ACTIVITIES	8,153	1,416	—	9,569	9,531
LEGACIES	2,000	—	—	2,000	5,000
OTHER TRADING ACTIVITIES	10,273	—	—	10,273	11,186
BANK & DEPOSIT INCOME	11	0	—	12	11
INVESTMENTS	496	—	—	496	443
OTHER RECEIPTS	—	—	—	—	4,415
ORGANISATIONAL INCOME	—	5,845	—	5,846	6,383
<b>Total receipts</b>	<b>79,851</b>	<b>9,262</b>	<b>425</b>	<b>89,538</b>	<b>95,997</b>
<b>PAYMENTS</b>					
COSTS OF GENERATING FUNDS	1,267	—	—	1,267	855
EXPENDITURE ON CHARITABLE ACTIVITIES	49,947	—	—	49,947	52,050
SALARY COSTS	14,464	—	—	14,464	13,751
COUNCIL TAX	1,448	—	—	1,448	1,443
FABRIC REPAIRS & MAINTENANCE	990	10,403	5,750	17,144	13,115
ENERGY COSTS	4,601	—	—	4,601	5,642
INSURANCE	2,615	—	—	2,615	2,570
CHURCH OFFICE COSTS	1,512	—	—	1,512	2,626
EQUIPMENT & OUTREACH	415	590	71	1,076	749
ORGANISATIONAL EXPENSES	—	2,555	—	2,555	2,610
<b>Total payments</b>	<b>77,260</b>	<b>13,547</b>	<b>5,821</b>	<b>96,628</b>	<b>95,410</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>2,591</b>	<b>(4,285)</b>	<b>(5,395)</b>	<b>(7,090)</b>	<b>587</b>
<b>Transfers</b>					
Gross transfers between funds – in	4,705	8,861	—	13,566	4,770
Gross transfers between funds - out	(7,000)	(4,705)	(1,861)	(13,566)	(4,770)
<b>Other recognised gains / losses</b>					
<b>Net movement in funds</b>	<b>296</b>	<b>(129)</b>	<b>(7,256)</b>	<b>(7,090)</b>	<b>587</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	<b>4,545</b>	<b>13,662</b>	<b>22,054</b>	<b>40,261</b>	<b>39,674</b>
<b>Total funds carried forward</b>	<b>4,841</b>	<b>13,533</b>	<b>14,797</b>	<b>33,171</b>	<b>40,261</b>

**BALANCE SHEET (Church of Scotland)**

	31/12/2015 £	31/12/2014 £
<b>Current assets</b>		
Cash at bank and in hand	33,171	42,042
	<u>33,171</u>	<u>42,042</u>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	—	1,781
<b>Net current assets less current liabilities</b>	<u>33,171</u>	<u>40,261</u>
<b>Total net assets less liabilities</b>	<u>33,171</u>	<u>40,261</u>
<b>Represented by</b>		
<b>Unrestricted</b>		
Unrestricted - General fund	4,841	4,545
<b>Designated</b>		
Designated - Fabric Fund	4,705	4,247
Designated - Music Fund	45	180
Designated - Line Dancing	56	77
Designated - Thursday Group	59	63
Designated - Equipment Fund	4,231	4,821
Designated - Reserve	—	—
Designated - Social & Fundraising	896	280
Designated - Sunday School	686	653
Designated - Badminton Group	12	43
Designated - Flower Fund	334	577
Designated - Friendship Circle	88	88
Designated - Guild	2,422	2,632
<b>Restricted</b>		
Restricted - Fabric Development	—	7,011
Restricted - Benevolent Fund	4,330	4,025
Restricted - Graves & Memorials	467	1,017
Restricted - Legacies	10,000	10,000
<b>Funds of the church</b>	<u>33,171</u>	<u>40,261</u>

**Investments at market value**

	This year	Last year
<b>Church of Scotland Investors Trust Growth Fund</b>	<b>£</b>	<b>£</b>
790 Units Growth Fund unit value £4.34		
Market value at 31 December	3,389	3,263
Unrealised gain / (loss) on investments	40	126
<b>Market value at 31 December</b>	<b>3,429</b>	<b>3,389</b>
Investment at cost	£445	



**The following investments are held with Church of Scotland Investors Trust**

Fabric Fund (000181174/1)	14,500	14,500
Property Fund (000181174/2)	13,487	13,487
Fabric Reserve (000181174/3)	3,880	3,880
Flower Fund (000181174/4)	100	100
Cong. Purposes - Kerr Bequest (000181174/5)	7,000	7,000
<b>TOTAL</b>	<b>38,967</b>	<b>38,967</b>

**Investments from Robert Urie Trust**

129 Units M&G Equities Investment Fund for Charities	This Year	Last Year
Market Value at 31 December 2015      unit value £14.3387	1,850	1,855
<b>TOTAL INVESTMENTS</b>	<b>44,246</b>	<b>44,211</b>

**Assets**

Gift Aid Receivable	10,500	9,480
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The accounts were approved by the Kirk Session and Financial Board on 22/02/16  
For and on behalf of the Kirk Session and Financial Board

\_\_\_\_\_ **Session Clerk**

\_\_\_\_\_ **Treasurer**

**Notes to the Accounts**

**1. Trustee Remuneration and Related Party Transactions**

During the year 5 trustees received reimbursement of expenses incurred totaling £100.

In addition, Mrs. Doreen Lowe who is a member of the Kirk Session, received £4,419 for providing her services as administrator during the year.

In addition, Mrs. Sheila Galbraith who is a member of the Kirk Session, received £2,132 for providing her services as choir leader during the year.

In addition, Rev. Elizabeth Houston, who is a member of the Kirk Session, received £4,334 for travelling expenses, telephone, broadband and council tax during the year.

In addition, Dr. Iain Galbraith, who is a member of the Kirk Session, received £3,548 for providing his services as organist during the year.

## 2. Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Closing
<b>General - General fund</b>					
Unrestricted	£4,545	£79,851	£77,260	(£2,295)	£4,841
<b>FabrF - Fabric Fund</b>					
Designated	£4,247	£2,000	£10,403	£8,861	£4,705
<b>FabdevF - Fabric Development</b>					
Restricted	£7,011	—	£5,150	(£1,861)	—
<b>EquipF - Equipment Fund</b>					
Designated	£4,821	—	£590	—	£4,231
<b>BenevF - Benevolent Fund</b>					
Restricted	£4,025	£375	£71	—	£4,330
<b>GrMemF - Graves &amp; Memorials</b>					
Restricted	£1,017	£50	£600	—	£467
<b>LegF - Legacies</b>					
Restricted	£10,000	—	—	—	£10,000
<b>SocFndF - Social &amp; Fundraising</b>					
Designated	£280	£1,416	—	(£800)	£896
<b>SunSchF - Sunday School</b>					
Designated	£653	£337	£304	—	£686
<b>BdmClbF - Badminton Group</b>					
Designated	£43	£374	—	(£405)	£12
<b>FlwF - Flower Fund</b>					
Designated	£577	£1,625	£1,169	(£700)	£334
<b>FrCrcF - Friendship Circle</b>					
Designated	£88	—	—	—	£88
<b>GUDF - Guild</b>					
Designated	£2,632	£2,255	£465	(£2,000)	£2,422
<b>MusF - Music Fund</b>					
Designated	£180	1	£136	—	£45
<b>LnDncF - Line Dancing</b>					
Designated	£77	£769	£91	(£700)	£56
<b>ThGrpF - Thursday Group</b>					
Designated	£63	£485	£390	(£100)	£59
<b>Grand total</b>	<b>£40,261</b>	<b>£89,538</b>	<b>£96,628</b>	<b>—</b>	<b>£33,171</b>

### Purposes of Designated Funds

**Fabric Fund:** The Trustees have set aside funds for the upkeep of the fabric of the Church; Halls and Manse buildings.

**Sunday School Fund:** The Trustees have set aside funds for use by the Sunday School.

**Music Fund:** Trustees have set aside funds for the purchase of music resources for use in worship.

**Flower Fund:** Trustees have set aside funds for the purchase of flowers to enhance the sanctuary.

**Organisations** have funds to carry out their organizational aims which will include charitable activities, as detailed in annual report.

**Equipment Fund:** This is a fund to be used towards the purchase of equipment to facilitate the work of the church.

### Purposes of Restricted Funds

**Benevolent Fund:** This is a fund to provide charitable resources within the parish.

**Graves & Memorials:** This fund is to provide for the upkeep of war memorial in church grounds

**Fabric Developments:** Restricted fund to hold donations specified for building improvement.

### 3. Analysis of income and expenditure

	Unrestricted	Designated	Restricted	2015	Total 2014
<b>Receipts</b>					
<b>Donations</b>					
1106 - Other Offerings	250	—	—	250	200
1110 - Organisation Donations	200	—	—	200	180
1195 - Benevolent Fund	—	—	375	375	314
1101 - WFO Scheme Non Gift Aid	10,693	—	—	10,693	12,360
1103 - Gift Aid Donations	34,415	2,000	50	36,465	32,938
1105 - Ordinary Offerings	2,558	—	—	2,558	2,682
1104 - Tax Recovered	10,801	—	—	10,801	10,354
<b>Donations Totals</b>	<b>58,917</b>	<b>2,000</b>	<b>425</b>	<b>61,343</b>	<b>59,027</b>
<b>Legacies</b>					
1120 - Regular Fund Raising	392	1,416	—	1,808	1,889
1125 - Weddings and Funerals	1,620	—	—	1,620	1,030
1160 - Miscellaneous Income	306	—	—	306	293
1170 - Unrestricted Legacy	2,000	—	—	2,000	5,000
1181 - Bookroom	1,111	—	—	1,111	1,367
1182 - Fete / Garden Festival	2,084	—	—	2,084	2,113
1183 - Advent Market	2,094	—	—	2,094	2,202
1184 - Fund raising event	545	—	—	545	636
<b>Legacies Totals</b>	<b>10,153</b>	<b>1,416</b>	<b>—</b>	<b>11,569</b>	<b>14,531</b>
<b>Other trading activities</b>					
1127 - Gross Trading Receipts	962	—	—	962	384
1150 - Use of Premises	8,341	—	—	8,341	9,867
1161 - Publications	372	—	—	372	310
1162 - Life and Work Income	598	—	—	598	624
<b>Other trading activities Totals</b>	<b>10,273</b>	<b>—</b>	<b>—</b>	<b>10,273</b>	<b>11,186</b>
<b>Bank &amp; Deposit income</b>					
1130 - Investment Income	496	—	—	496	443
1140 - Bank and Deposit Interest	11	0	—	12	11
<b>Bank &amp; Deposit income Totals</b>	<b>508</b>	<b>0</b>	<b>—</b>	<b>508</b>	<b>454</b>
<b>Other receipts</b>					
1180 - Income for Fabric Development Fund	—	—	—	—	4,415
<b>Other receipts Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,415</b>
<b>Organisational income</b>					
1199 - Organisational receipts	—	5,846	—	5,846	6,383
<b>Organisational income Totals</b>	<b>—</b>	<b>5,846</b>	<b>—</b>	<b>5,846</b>	<b>6,383</b>
<b>Receipts Grand totals</b>	<b>79,851</b>	<b>9,262</b>	<b>425</b>	<b>89,538</b>	<b>95,997</b>

	Unrestricted	Designated	Restricted	2015	Total 2014
<b>Payments</b>					
<b>Costs of generating funds</b>					
1230 - Fund raising expenses (exceptional)	—	—	—	—	74
1232 - Gross Trading Payments	774	—	—	774	251
1262 - Life and Work Expenses	494	—	—	494	530
<b>Costs of generating funds Totals</b>	<b>1,267</b>	<b>—</b>	<b>—</b>	<b>1,267</b>	<b>855</b>
<b>Expenditure on charitable activities</b>					
1201 - Ministries-Mission Allocation	46,160	—	—	46,160	47,913
1209 - Presbytery Dues	551	—	—	551	574
1214 - Ministry Travel expenses	1,914	—	—	1,914	2,110
1215 - Ministers Telephone	954	—	—	954	954
1216 - Ministers Other Expenses	20	—	—	20	25
1391 - Audit or Independent Exam	20	—	—	20	50
1392 - Preparation of Accounts	140	—	—	140	248
1393 - Offering Envelopes	189	—	—	189	175
1217 - Pulpit Supply	145	—	—	145	50
1242 - Organist & Choir Leader Salaries	6,225	—	—	6,225	5,934
1244 - Secretary Salary	4,420	—	—	4,420	4,237
1246 - Cleaner Salary	3,674	—	—	3,674	3,530
1325 - Council Tax Manse	1,448	—	—	1,448	1,443
1300 - Fabric Maintenance Church	18	1,058	—	1,076	1,493
1301 - Organ - Piano Maintenance	160	—	—	160	160
1308 - Cleaning Materials	86	—	—	86	12
1309 - Upkeep of Grounds	—	—	600	600	40
1320 - Fabric Maintenance Manse	97	657	—	753	313
1340 - Fabric Maintenance Halls	630	8,688	—	9,318	6,096
1399C - Major Fabric Expenses	—	—	5,150	5,150	5,000
1302 - Gas Church	3,682	—	—	3,682	4,391
1303 - Electricity Church	918	—	—	918	1,251
1307 - Insurance Church	2,615	—	—	2,615	2,570
1250 - Printing	373	—	—	373	1,640
1251 - Stationery	507	—	—	507	264
1252 - Photocopying	317	—	—	317	389
1253 - Telephone	315	—	—	315	333
1260 - Equipment	91	590	—	682	263
1263 - Publicity and Adverts (Web)	54	—	—	54	230
1265 - Outreach	50	—	16	66	50
1280 - Miscellaneous Expenses	120	—	55	175	125
1395 - Donations to Third Parties	100	—	—	100	80
<b>Expenditure on charitable activities Totals</b>	<b>75,993</b>	<b>10,993</b>	<b>5,821</b>	<b>92,806</b>	<b>91,945</b>
<b>Organisational Expenses</b>					
1394 - Organisational Payments	—	2,555	—	2,555	2,610
<b>Organisational Expenses Totals</b>	<b>—</b>	<b>2,555</b>	<b>—</b>	<b>2,555</b>	<b>2,610</b>
<b>Payments Grand totals</b>	<b>77,260</b>	<b>13,547</b>	<b>5,821</b>	<b>96,628</b>	<b>95,410</b>

4 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 £26,119 and the maximum stipend in the fifth and subsequent years - £32,098.

5 3 Trustees (Minister, Treasurer and a nominated member of Congregational Board) are Trustees of the Miss I C Kerr's Trust "To the Glory of God" per the Parish Church of Alexandria – SC017790

6 Collections for Third Parties	2015	2014
	£	£
Alzheimers Scotland	170	330
Beatson Onology Centre	100	----
CHAS	1,093	845
Christian Aid	480	652
Dumbarton Presbytery – Palestine Appeal	----	50
Dumbarton Women's Aid	420	----
Embrace ME	----	422
Glasgow City Mission	----	222
Greyhound Awareness League	453	----
Loch Lomond Rescue Boat	100	----
Marie Curie Cancer Care	----	363
MS Society	40	----
Parkinsons Society	294	----
Rio Orphanage	----	600
UNICEF Commonwealth Fund	----	100
VOLH Oncology Nurse Fund	----	575
Water Aid	735	655
<b>Total</b>	<b>3,885</b>	<b>3,740</b>

These are collections made by members and organisations and donated to these charities. The church provides a bank lodgement and payment facility for the safe movement of money.

## APPENDIX

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

	<b>2015</b>	<b>2014</b>
<b>CAPITAL ACCOUNT</b>	<b>£</b>	<b>£</b>
Credit Balances held at 31 December at cost of 8,335 shares	9,658	9,658
Market Value of Balances at 31 December: Consolidated Fabric Fund – Capital (Unit price £1.35)	11,252	11,086
<b>REVENUE ACCOUNT</b>		
Credit Balance at 31 December: Consolidated Fabric Fund - Revenue	27,338	26,714

#### Notes :

Capital and Revenue accounts are always credit balances but Temporary accounts can be either credit or debit balances. If a debit figure this should not be included as a liability but in most cases will be recouped from property sale proceeds in due course.

GENERAL FUND BUDGET 2016				
General Fund 2015		INCOME	General Fund	
Budget	Actual	Voluntary Income	Budget 2016	
£12,504	£10,693	WFO Scheme	£10,500	
£33,000	£36,465	Gift Aid Giving	£33,000	
£9,480	£10,800	Tax Recovered on Gift Aid	£10,500	
£2,700	£2,558	Open Plate	£2,500	
£3,500	£4705	Contribution from Cong. Organisations	£3,800	
£400	£450	Other	£400	
£61,584	£65,671			£60,700
		<b>Activities for Generating Funds</b>		
£7,500	£8,340	Hall Users	£7,500	
£300	£371	Printing / Publications	£100	£7,600
		<b>Investment Income</b>		
£430	£496	Income from Investments	£440	
£8	£11	Deposits	£10	£450
£600	£1,620	Weddings & Funerals	£600	
£6,500	£7,641	Regular Fundraising Events	£6,500	£7,100
£300	£306	Other		
<b>£77,222</b>	<b>£84,456</b>	<b>Total Ordinary General Income</b>		<b>£75,850</b>
		<b>EXPENDITURE</b>		
		<b>Charitable Activities</b>		
£47,135	£46,160	Mission & Ministry + Presbytery	£46,400	
£2,100	£1,913	Minister's Expenses	£2,200	
£985	£974	Ministerial Assistance	£985	
£300	£145	Pulpit Supply	£300	
£1,500	£1,447	Council Tax	£1,545	£51,430
£13,785	£14,317	Other salary costs	£14,405	
£6,000	£11,392	Fabric Repairs & Maintenance	£5,500	
£7,100	£4,600	Other Buildings Costs (Energy)	£6,500	
£2650	£2,615	Insurance	£2,750	
£2,800	£1,512	Church Office Expenses	£2,400	
£200	£681	Equipment / outreach/ publications	£200	£31,755
£84,555	£85,756			£83,185
		<b>Costs of Generating Funds</b>		
£200	£188	Offering Envelopes	£200	
£0	£140	Accountancy Software Support	£100	
		<b>Governance Costs</b>		
£50	£20	Independent Examiner's Fee	£20	£320
<b>£84,805</b>	<b>£86,104</b>	<b>Total Ordinary General Expenditure</b>		<b>£83,505</b>
(£7,583)	(£1,648)	General Fund Surplus / (Deficit) for the year		(£7,655)