

TRUSTEES' ANNUAL REPORT YEAR ENDING 31 DECEMBER 2016

The Trustees present the annual report and accounts for Alexandria Parish Church for the year ended 31 December 2016.

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

Trustees

KIRK SESSION		
Morag Bain (Mrs)	Sheila Galbraith (Mrs)	Barbara O'Donnell (Rev) (31/8/16)
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) (31/7/16)	Doreen Lowe (Mrs)	May Thomson (Mrs)
Matthew Fox (31/7/16)	David McDonald	Lindsay Westland (Miss)
Iain Galbraith (Dr)	Marie Mitchell (Mrs)	
CONGREGATIONAL BOARD MEMBERS until 30 April 2016		
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
Session Clerk:	Miss Linda Cust
Church Treasurer:	Mrs Margaret Hastings
Property Convener	Mr Norman Campbell
Mission & Outreach Team Leader	Mrs Doreen Lowe
Pastoral Team Leader	Miss Jean Henderson
Communications Team Leader	Mrs Elizabeth Chirrey

Independent Examiner

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

Bankers

Royal Bank of Scotland
37 High Street
Dumbarton G82 1LX

Statistical Return 31 December 2016

Communicants on Church Roll	261
Average church attendance	72
Number of Persons on Supplementary Role	96
Children and Young Adults involved in life of Congregation	26
Number of Office Bearers	25
Number of Baptisms during year	5
Number of Infant Blessings during year	0
Number of Weddings during year	2
Number of funerals during year	19

SERVICES OF WORSHIP

Sunday

11:00 Public Worship

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

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

11:00 Sunday school meets during worship

3rd Sunday every month 15:00 - Service at Bridge Court Sheltered Housing

Wednesday

18:30 Charis – Prayer Group

3rd Sunday every month 15:00 - Service at Bridge Court Sheltered Housing

3rd Thursday of every month 1500 – Service at Balquhiddie House Care Home

TRUSTEES' ANNUAL REPORT – YEAR ENDING 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Church has been administered in accordance with the terms of the Deed of Constitution (Unitary Form) from 1 May 2016.

Recruitment and Appointment of Trustees

Members of the Kirk Session 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.

Organisational Structure

The Kirk Session, which meets eight times a year, is responsible for spiritual affairs and temporal affairs within the church. Under the Unitary Constitution, the work of the Congregation is undertaken by delegating certain responsibilities to the Finance, Property, Mission & Outreach, Pastoral and Communication Teams. The team leaders meet with the minister and session clerk prior to the Kirk Session at a business meeting, overseeing team activities.

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

During 2016 Alexandria Parish underwent several major changes: our Constitution changed from the Model Constitution to the Unitary Constitution; this meant that in many ways, we stepped back in time to the days when everything which happened in the congregation was the responsibility of the Kirk Session. New Teams were formed to deal with all the business previously undertaken by the Congregational Board and on April 27, the last Board Meeting was held and Board Members who were not on the Kirk Session received certificates acknowledging their hard work and support over the years.

Since then, the Team Leaders have met regularly with the Minister and the Session Clerk thus forming a Business Committee which sorts out reports and defines issues to be discussed at the full meeting of the Kirk Session. So far things seem to be working well and Elders are more fully informed of all that is going on through the work of the Teams – Finance, Property, Communication, Pastoral and Mission and Outreach. The Teams are at liberty to co-opt members of the congregation who are willing to exercise their skills for the benefit of the Kirk.

In March, we launched 'Rainbow Prayers' a book of meditations inspired by some of Scotland's beautiful stained glass. The photographs of stained glass windows were provided by our Organist Dr Galbraith, who is quite an expert in the field of Scotland's rich resource of stained glass, while the meditations were put together by the Minister. The book has proved popular with orders coming in from as far away as the south of England. To make postal distribution easier, our Treasurer Mrs Hastings set up a PayPal account, so Alexandria Parish has entered the cyber-age with a vengeance! Our presence on the World Wide Web has been further developed by the installation of Broadband in the Office to allow the new heating system to be controlled from a distance! We are very lucky to have folks in the congregation who can deal with all this Hi-Tech stuff, I find it all a bit bewildering!

Another major development has been the setting up of the 'Bite and Blether Lunch Club'. This involved the appointment of Anne Dann as the Co-ordinator as well as the training of a number of volunteers in food hygiene and basic first aid. The lunch club is there to offer a good meal and good company to folks who might not otherwise have the opportunity to get out much. It has proved very popular with folks from several Vale Churches and looks to be heading for further development in 2017.

The year has been filled with fun and fund-raising events such as the 'Rose Fair', the 'Festival of Flowers' and the 'Winter Warmer' and we are grateful to everyone who has supported these events. The BookRoom continues to be a popular place to be on the second and fourth Saturday mornings of

the month and the organizations offer weekday company and service for those who are interested. Our status as an Eco-congregation continues to develop and one of this year's projects will be the creation of a sensory garden at the front of the Church.

Numbers attending on Sundays are something of a concern, although the numbers attending Charis on Wednesday evenings remain stable. Our relationship with Bridge Court continues with monthly services and we are now holding services monthly at Balquhiddie House Care Home. It is always a delight to welcome the staff and children from Carousel Nursery to Church for their 'Graduation Ceremony' in June and for their 'Nativity Celebration' at Christmas.

2017 will bring its own challenges and opportunities, not the least being the proposed union with Jamestown Parish Church when Rev Moore retires later this year. We will continue to rely on the support and goodwill of all our members to keep the Church functioning effectively in this ever-changing world but most of all, we pray for the grace to continue the task set before us to live the Gospel of Jesus Christ in an increasingly secular world, to do that, we rely on the fellowship of our folk and the guidance of the Holy Spirit but most of all in the strength we gain as an active, worshipping congregation of Christ's people in God's world.

May God grant us all the faith and the courage we need to walk on into His future.

Elizabeth W Houston

Minister



Congregational Board Trustees (demitting office April 2016)



Launch of Rainbow prayers

THE KIRK SESSION

Since May 2016, the Kirk Session has been operating under the Unitary Constitution with Team Leaders providing reports for discussion at Kirk Session meetings. The Session continues to meet every 5-6 weeks with the Business Group comprising the Minister, Session Clerk and Team Leaders meeting in between. During 2016 we were saddened by the deaths of two of our elders: Bette Brennan and Duncan McLean. Both in their day gave faithful service to the Church, the Session and as district elders and will be very greatly missed. We give thanks that they are now at peace and with the Master whom they served so well.

Linda Cust

Session Clerk

SAFEGUARDING

The protection of children, young people and vulnerable adults is taken very seriously by the Church of Scotland and, since 1998, very seriously by Alexandria Parish Church. We have been careful to implement the various decisions and recommendations of the General Assembly and have used the good advice of the Safeguarding Office in Edinburgh to ensure we were obeying the Law.

All the people who are working with children, young people and vulnerable adults in our church have been vetted and trained. We all do everything we can to make sure our church is a safe place to be. There is no place in our church for abuse.

Elizabeth Chirrey,

Safeguarding Coordinator.

THE SUNDAY SCHOOL

The numbers attending Sunday School are not large but the enthusiasm of the boys and girls who come along each Sunday makes up for this. They enjoy their time in church, especially if they are asked to help during the children's address, and love showing off their artwork to the congregation. Story time in the hall is eagerly anticipated, as is the craft work afterwards. On Christmas Sunday, the children delighted everyone with 'The Donkey's

Story', their interpretation of the Christmas Story, with Lily singing 'Donkey Plodding', and the whole Sunday School following with 'Away in a Manger'. They brought smiles, as well as a few tears, to everyone. We would love to have more children in the Sunday School. Any child who comes along will be made most welcome.

Linda Cust

THE GIRLS' BRIGADE

The 1st Alexandria Company of the Girls' Brigade continues to thrive despite a downward trend in numbers across the Dumbarton & Clydebank Division. The Explorers' theme this year is Animal Kingdom, and the girls are enjoying animal crafts and hearing about animals in different parts of the world. As I write this they are looking forward to an animal-themed fun night with the Juniors. During the first part of the session the Juniors learned about Easter customs around the world – they especially enjoyed hearing about Australia and sampling hot cross buns, and this session they are finding out about the Suffragette movement. The six Brigaders are working hard to gain points towards their Brigader Brooches, and are currently tackling jewellery making with shrink plastic. The Girls' Brigade offers a varied programme of activities and provides fun and fellowship for all girls of school age. As always, we would be delighted to welcome new members especially in the Explorer section.

Linda Cust

Captain

THE CHOIR

The choir continues to meet at 10.15am most Sundays in order to prepare music for morning worship. There are currently twelve singers but sadly we shall soon be losing our youngest member, Louise, who is moving south. We are always looking for new members, so if you can sing in tune and are at all interested, please just speak to one of us.

Regardless of the weather, this group will struggle out to practices and I think we as a congregation are very lucky in APC to have such a dedicated and talented group of people, doing their best every week to lift the music side of our worship. I am extremely grateful for their support.

Sheila Galbraith,

Choir leader

THE GUILD

Alexandria Parish Church Guild is the longest running guild in the Presbytery of Dumbarton. It has been meeting for 124 years. Happily, it continues to thrive. We have 25 members who meet every Tuesday afternoon from October to March. This year we have welcomed, as members, folk from other churches and denominations. We rejoice in being ecumenical!

The guild theme for this year is " Go in Joy" and our Tuesday afternoons certainly bring us joy -and fun- in our fellowship. We are always happy to welcome new members to our meetings.

Elizabeth Chirrey,

President

THE THURSDAY GROUP

The Group continue to meet every second Thursday from March to September with a regular attendance of 24/30. We try to have a varied programme, hopefully, with something of interest to all. The topic for the evening is always in the intimations on the order of service. If you would like to come along to hear what is on, please do come you will be most welcome, bring a friend if you wish. It can be a one-off visit there is no membership just enjoy the fellowship.

Jean Henderson

LINE DANCING

The classes have now commenced for the second half of the season, and has had excellent attendances, with many dances being taught.

This is a happy and very friendly group and along with having a blether we enjoy the good music and the exercise, and have a lovely time.

Thank you to all the retired ladies who have supported me during the season. The class takes place on Thursday mornings in the Church Hall at 11a.m. and all are welcome.

Good wishes to all!

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

BITE AND BLETHER LUNCH CLUB

June 2016 saw the launch of the lunch club which has been on our wish list for several years. Last year's kitchen renovation along with a Presbytery Ministry & Mission Discretionary award (reduction in Ministry & Mission payment) allowed the employment of a Lunch Club Co-ordinator. Volunteers (23) from the local churches were trained in Food Safety and general Health & Safety in working with this client group. Older people, who were socially isolated, were recruited to join the lunch club from the local congregations. We provide taxis to help people to get to the hall and a hot meal is provided on the first Wednesday of each month. Numbers continue to grow, the older people in the Vale of Leven area, welcome the chance to get out of their homes and meet people – being the Vale of Leven, they often haven't seen each other since school days.

In December, we were inspected by West Dunbartonshire Environmental Health Department and received a Pass for complying with the Food Hygiene Regulations.

As numbers continue to grow we aim to increase to twice monthly sessions during 2017, but we require more volunteers willing to cook!

Anne Dann, Co-ordinator

ECO- CONGREGATION

As a congregation, we remain committed to caring for God's creation and doing what we can to reduce the carbon footprint of our church and our individual members. In June eight of us had a lesson in eco-driving and improved our fuel efficiency by up to 12%. In October, we installed two new condensing boilers to heat the church and halls and have achieved a 33% reduction in gas usage. We can also control the heating from a mobile phone and can see that the small hall takes a long time to come up to temperature, so have installed reflective insulation behind the radiators to see if that makes a difference.

Our textile recycling continues with the bank on the stage which is emptied in March, June and November. We sent 84 pairs of old

spectacles to RoundTable for recycling in developing countries and we've just discovered that we can recycle old electronic goods for SSPCA so will be starting a collection of these shortly.

2016 was the warmest year on record and the impact of global warming is greatest on those who have contributed the least. I attended a Church of Scotland World Mission conference in October where we heard first hand on the impact from global warming on lives of people in Bolivia, Jamaica, Ghana, Malawi and Scotland. Caring for creation is a theme for our worship, be it in prayers for those suffering from drought or flooding, or encouraging the Sunday school children to identify and count garden birds for the RSPB big bird count or colouring pictures of the flowers and trees.

We were delighted that Lomond Community Gardens and Allotments gained an Outstanding Certificate in Keep Scotland Beautiful -It's Your Neighbourhood Scheme, an excellent result for a group less than three years old. They held several open days when visitors could look round the site and again supported our harvest lunch with veg from the allotments., and the Wednesday lunch club. They now have two productive beehives. We are currently planning to develop a sensory garden to replace the raised bed in the peace garden, with funding support from the Co-operative Good Causes scheme.

Mary Sweetland, *Eco Convenor*

HALL USERS 2016

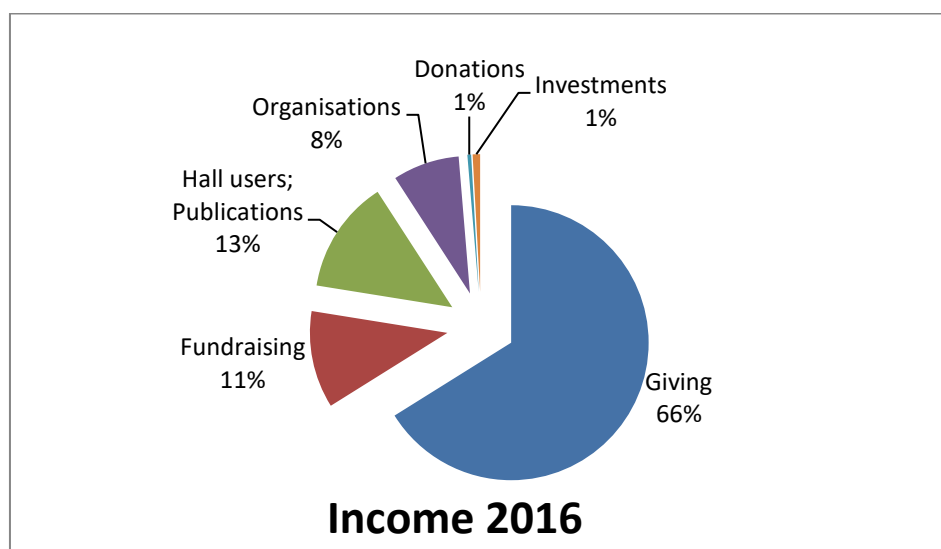
Name	Day & Time	Number of attendees
	WEEKLY	
Sunday School	Sunday 11am -12pm	9
Choir	Sunday 10:15am -11am	14
Tae Kwon Do	Monday, Thursday 4pm-5pm	30
Badminton Club	Monday 7:30pm -9:30pm	12
Bibs to School Playgroup	Tuesday 9:30am -11:30am	20
The Guild	Tuesday 2pm-4pm	24
Dance Group	Tuesday 7:30pm -9pm	10
Girls' Brigade	Wednesday 6:30pm – 8:30pm	23
Perfect Your Painting	Thursday 10am-12pm	12
Line Dancing Group	Thursday 11am – 12:30pm	28
Lomond School of Dance	Monday 4pm – 5pm Friday 3pm – 6pm	36

	FORTNIGHTLY	
Thursday Group	Every 2 nd Thursday 7:30pm	30
Bookroom & Fairtrade Cafe	Every 2 nd Saturday 10:30am	12-24
	MONTHLY	
Bite & Blether Lunch Club	1 st Wednesday 12:00 – 14:00	48
Townswomen's Guild	3 rd Friday 7:30pm – 9:30pm	50

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 giving of its members - a total of £48,273 for 2016. This shows an increase of 1.3% at a time when personal income is not increasing and there has been a 9% reduction in membership. The addition of Gift Aid received for 2015 of £11,248 adds another 23% to our regular giving and this is greatly appreciated. The Gift Aid Small Donation Scheme (GASDS) enabled us to claim the maximum of £1,250 for the tax year 2015/2016. Our giving accounts for two third of our income.

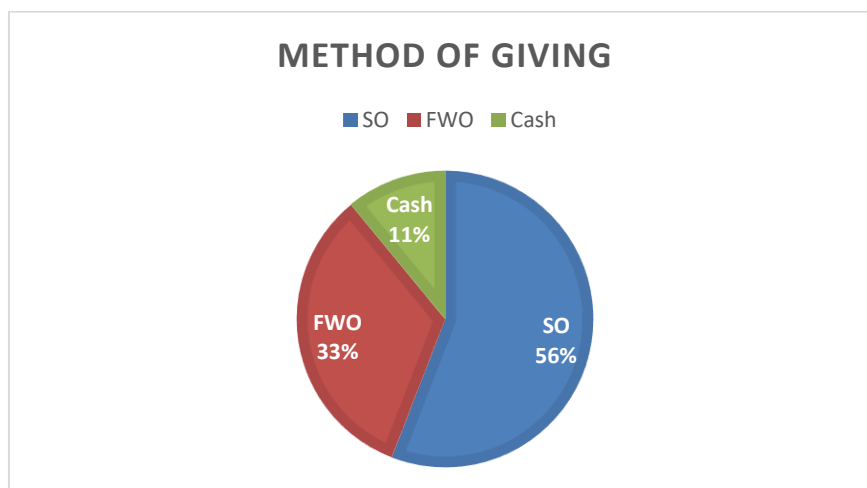
Weekly Offering

Members give regularly to the church by

- Weekly freewill offering envelopes (FWO) - 71

- Monthly Standing Order (SO) - 63
- Anonymous donation to the Collection Plate.

We have an increased number of members moving to monthly Standing Order and members are now more likely to use their FWO envelopes monthly. The RBS in Alexandria has closed and our account has moved to Dumbarton, less cash handling is now a benefit. The chart below, shows the percentage of our giving income of £59,521 (Gift Aid included) received from the different methods.



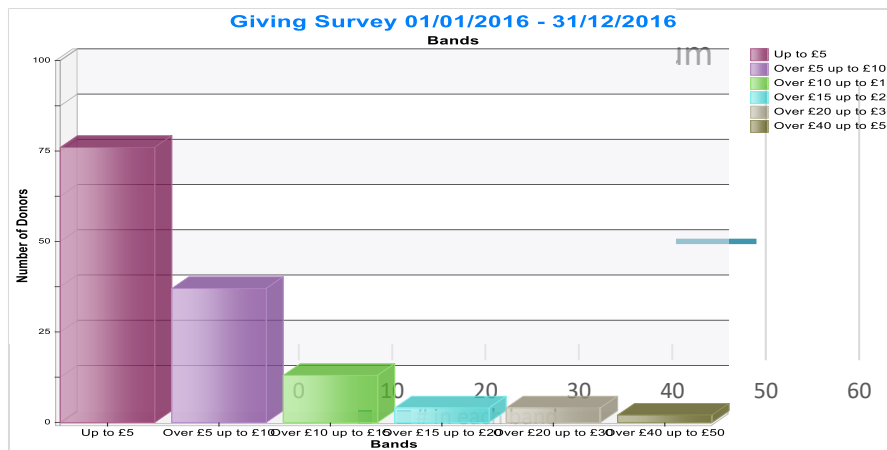
2016 has seen a slight increase in overall giving of 1.3%. We continue to see an increase in tax efficient giving and in collection plate donations (46% increase in year). The Gift Aid Small Donation Scheme (GASDS) has allowed us to claim additional Gift Aid on cash donations through the open plate, penny jars, flower box, taxis and tea donations of £1,250. As our membership ages and people move into the care home sector we have lost several mid-range monthly donations.

60% of the membership is seen to be supporting the Congregation through regular giving.

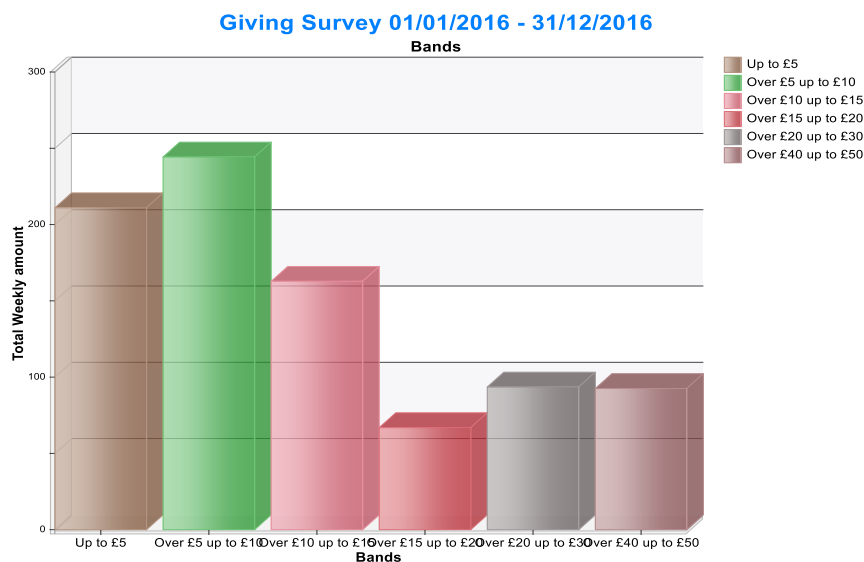
Table - Giving by members

Giving Analysis	No.	No. Members	Average Weekly	Average Annual
Non Tax Payers	49	52	£3.37	£175
Tax Payers	87	105	£6.67	£347
Tax Payers with Gift Aid added			£8.33	£433
Overall Average Giving Members (SO & FWO)		157	£5.57	£290
Overall Average All Members		261	£3.35	£174

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



The above chart demonstrates that most of our members are giving under £5 per week, around 3% of the state pension. The chart below shows that although smaller volumes of people are giving larger amounts, this money contributes more over all. Most of those with gift aid are in the higher giving bands (more likely to be tax payers).



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 2016 was 20% greater than in 2015.

Badminton Club	£260
Guild	£2,300
Line Dancing	£600
Girls' Brigade	£100
Friendship Circle Fund transfer	£88
Bite & Blether Lunch Club	£342
Lomond Community Gardens & Allotments	£100

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 (over 3,500 eggs contributed £298). The many cups of tea and coffee served during the year and the donation of **Penny Jars** raised £1416 for the general fund.

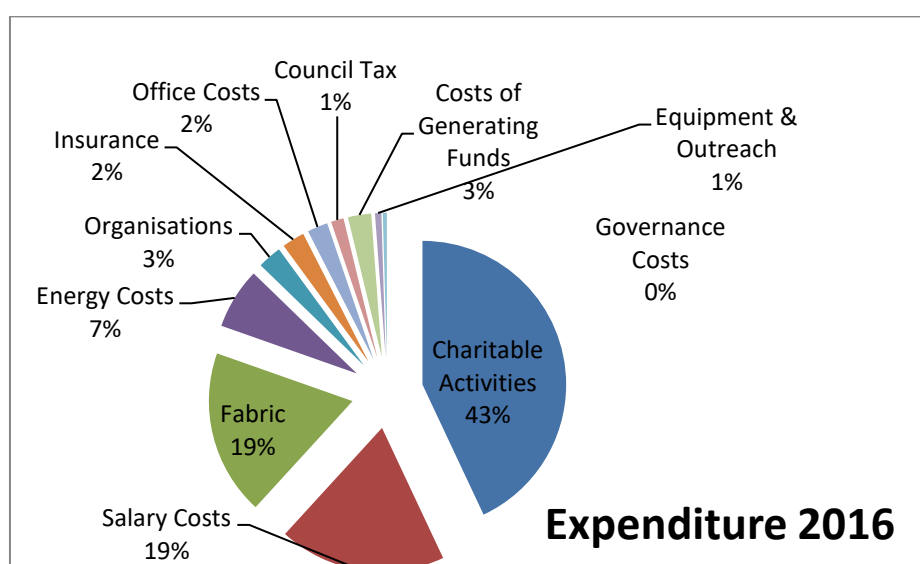
Our halls continue to be well used by the community, 11% of our income is from hall users – like 2015. The fortnightly Book Room and Fair Trade Café continued to flourish raising £1,749 an increase of 57%, benefiting from the £507 profit from the sale of Rainbow Prayers. We reversed our previous decline in incoming resources from charitable activities (coffee afternoons, fayres, nearly new sales etc.) by 14%. 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. We are grateful to the volunteers who organised and manned these events – many hands do lighten the load.

Investment Income

Investment Income was improved this year some 56% higher than 2015. The value of our 8335 shares in the General Trustees Consolidated Fabric Fund increased by 9.5% during 2016. The M&G Equities Investment Fund (gifted from Robert Urie Trust) increased by 7 % with improved yields.

Expenditure



Each Church of Scotland congregation must pay its share of the Ministries and Mission Contributions. Our allocation for 2016 was £44,916 which was reduced by £5,000 as part of the Presbytery Discretionary scheme to allow us to employ a Lunch Club Co-ordinator 8 hrs per week. From our full allocation of £45,866, 85.3% (£39,124) is the contribution towards the costs of providing ministers and parish workers in communities throughout Scotland and the Presbytery of England. The cost of a parish minister at the top end of the stipend scale (stipend, employer's national insurance and pension contributions) is now £41,507 meaning that we are now a supported charge. The additional 14.7% (£6,742) goes to Mission and Renewal activities across the Church of Scotland. Our Average Income Base, on which our proportion of Ministry & Mission is calculated, is £73,622 (rolling average over past 3 years). For 2017 we have again been allocated funding from the Presbytery Discretionary Spend for the Lunch Club. Our largest spend is on our Mission & Ministry allocation. Our

Mission and Ministry payment is 67% of our offering income, reflecting the discretionary allowance for lunch club co-ordinator post.

Salary Costs

Salary costs have increased by 34%, mainly due to the appointment of the lunch club co-ordinator for 8 hrs per week from 1st March 2016. We have had additional locum organist costs while Dr Galbraith was 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 and administrator at the Living Wage for their work.

Office Costs

Print cartridge costs increased throughout 2016. These costs were low during 2015 as we used up recycled cartridges. We had a high volume of printing for the Flower Festival and church leaflets. The doubling of laser jet toner prices resulted in a nearly 4-fold increase in print spend. The cost of the telephone line and calls from the office increased by 28%. We have now changed providers to save 25% and include broadband to allow us to control the heating system by Wi-Fi. We are likely to have to replace the main LaserJet printer during 2017.

Fabric Expenditure

2016 has been the year of heating boiler replacement! The manse boiler had to be replaced during the summer at a cost of £3,553. The two boilers at the church were energy inefficient (rated D) and giving us problems. These and the control system have been replaced at a cost of £10,879 (£1,541 carried forward once system complete in January 2017). The boilers were purchased through the Miss I C Kerr Bequest with agreement of the Trustees. The fire exit door from the main hall to the Community Allotments had a ramp installed (£2,268) as we recognised the difficulties the steep steps without a grabrail could give if evacuation was required. These projects plus the usual routine maintenance requirements meant that we spent a £19,013 on fabric needs. This was 19% 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. Our energy costs increased in year as we had 5 quarters in the year – the review of the Energy Contract means that the direct debits are taken at the end of the quarter not the start of the next quarter. Once adjusted for extra quarter, Gas costs have increased by 19% and Electricity costs by 32%. We did have to use electric heaters

when we had boiler problems and while they were replaced. We are also consuming electricity once a month for the lunch club. As part of our Eco Church commitment we continue to monitor energy usage and expect to see a significant reduction in gas usage with new boilers and control systems.

Gross Trading Payments increased 280% through the cost of printing 200 copies of Rainbow Prayers (£1363). We set up a PayPal account to allow us to sell these through our web page. The cost of postage and packing plus the PayPal Charities Transaction charge (3.3%) are included in the online pricing. The PayPal account also allows us to invoice and take payment for weddings and hall lets as well as making Agency payments to Charities on-line. Outreach payments have been made to the Presbytery Holy Land Bursary scheme, Eco-Congregation Scotland, Borderline- Homeless in London.

At the end 2016 we are showing a negative balance (deficit) in year of £9,047 which can be attributed to our planned spends on the boiler replacement.

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 £14,525 of which £4,984 had been designated for fabric fund and £3,961 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 £4,561. The Sunday School and Choir closed their bank accounts and now hold their money within the Special Funds Account.

The church also held £5,038 of restricted funds (Legacy funds held with RBS were spent on heating replacement rather making a withdrawal from Investments). £42,700 is 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 £40,281 in the Consolidated Fabric Fund (appendix). Most these reserves are held for fabric maintenance and developments. While the total reserves have decreased over the past 5 years – these have been spent on maintenance of the 50-year-old buildings, through external painting; renewed flooring; fire alarm installation; electrical rewiring; pew replacement; sound system renewal; cloakroom upgrade at Manse; kitchen refurbishment; new stained glass windows; new boilers and control systems.

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 £1,981 at year end.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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 6th March 2017

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 2016 which are set out on pages 20 to 27

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 Craigmomond Gardens

Balloch

Alexandria G83 8RP

Date: 11 March 2017

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

Statement of Financial Activities

For the period from 01 January 2016 to 31 December 2016

	Unrestricted funds	Designated funds	Restricted funds	Total funds	2015 total funds
RECEIPTS					
DONATIONS	200	—	—	200	250
CONGREGATIONAL ORGANISATIONS	200	—	—	200	200
BENEVOLENT	—	—	316	316	375
WEEKLY FREEWILL OFFERING	8,371	—	—	8,371	10,693
GIFT AID OFFERING	36,113	43	—	36,156	36,465
OPEN PLATE	3,746	—	—	3,746	2,558
TAX RECOVERED ON GIFT AID	11,248	—	—	11,248	10,801
INCOME FROM CHARITABLE ACTIVITIES	11,329	1,424	—	12,753	9,569
LEGACIES	—	—	—	—	2,000
OTHER TRADING ACTIVITIES	11,991	—	—	11,991	10,273
BANK & DEPOSIT INCOME	11	—	—	11	12
INVESTMENTS	776	—	—	776	496
OTHER RECEIPTS	—	—	—	—	--
ORGANISATIONAL INCOME	—	7,044	—	7,044	5,846
Total receipts	83,985	8,511	316	92,812	89,538
PAYMENTS					
COSTS OF GENERATING FUNDS	2,674	—	—	2,674	1,267
EXPENDITURE ON CHARITABLE ACTIVITIES	43,856	—	—	43,856	49,947
SALARY COSTS	19,405	—	—	19,405	14,464
COUNCIL TAX	1,455	—	—	1,455	1,448
FABRIC REPAIRS & MAINTENANCE	9,292	9,721	—	19,013	17,144
ENERGY COSTS	7,013	—	—	7,013	4,601
INSURANCE	2,599	—	—	2,599	2,615
CHURCH OFFICE COSTS	2,348	—	—	2,348	1,512
EQUIPMENT & OUTREACH	375	293	74	742	1,076
ORGANISATIONAL EXPENSES	—	2,753	—	2,753	2,555
Total payments	89,017	12,767	74	101,858	96,628
Net income / (expenditure) resources before transfer	(5,032)	(4,256)	242	(9,046)	(7,090)
Transfers					
Gross transfers between funds – in	5,581	10,100	74	15,755	13,566
Gross transfers between funds - out	(174)	(5,507)	(10,074)	(15,755)	(13,566)
Other recognised gains / losses					
Net movement in funds	375	337	(9,758)	(9,046)	(7,090)
Reconciliation of funds					
Total funds brought forward	4,841	13,533	14,797	33,171	40,261
Total funds carried forward	5,216	13,869	5,039	24,124	33,171

BALANCE SHEET (Church of Scotland)

	31/12/2016 £	31/12/2015 £
Current assets		
Cash at bank and in hand	24,124	33,171
	<u>24,124</u>	<u>33,171</u>
Liabilities		
Creditors: Amounts falling due in one year	—	—
Net current assets less current liabilities	<u>24,124</u>	<u>33,171</u>
Total net assets less liabilities	<u>24,124</u>	<u>33,171</u>
Represented by		
Unrestricted		
Unrestricted - General fund	5,216	4,841
Designated		
Designated - Fabric Fund	4,984	4,705
Designated - Music Fund	141	45
Designated - Line Dancing	32	56
Designated - Thursday Group	181	59
Designated - Equipment Fund	3,961	4,231
Designated - Social & Fundraising	364	896
Designated - Sunday School	730	686
Designated - Badminton Group	92	12
Designated - Flower Fund	476	334
Designated - Friendship Circle	—	88
Designated - Guild	2,909	2,422
Restricted		
Restricted - Fabric Development	—	—
Restricted - Benevolent Fund	4,571	4,330
Restricted - Graves & Memorials	467	467
Restricted - Legacies	—	10,000
Funds of the church	<u>24,124</u>	<u>33,171</u>

The following investments are held with Church of Scotland Investors Trust

	This year	Last year
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
TOTAL	38,967	38,967

<u>Investments at market value</u>		This year	Last year
Church of Scotland Investors Trust Growth Fund		£	£
790 Units Growth Fund	unit value £4.75		
Market value at 31 December		3,429	3,389
Unrealised gain / (loss) on investments		363	40
Market value at 31 December		3,752	3,429
Investment at cost	£445		
All Church of Scotland Investors Trust	TOTAL	42,719	42,396
129 Units M&G Equities Investment Fund for Charities		This Year	Last Year
Market Value at 31 December 2016	unit value £15.3542	1,981	1,850
TOTAL INVESTMENTS		44,700	44,246
<u>Assets</u>			
Gift Aid Receivable		10,250	10,500

The accounts were approved by the Kirk Session on 6/03/2017.
For and on behalf of the Kirk Session

_____ **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 £4,390 for providing her services as administrator during the year.

In addition, Mrs Sheila Galbraith who is a member of the Kirk Session, received £2,276 for providing her services as choir leader during the year.

In addition, Rev Elizabeth Houston who is a member of the Kirk Session, received £4,760 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 £3,649 for providing his services as organist during the year.

In addition, Ms Anne Dann who was a trustee until 30th April 2016, received £830 for providing her services as lunch club coordinator while a trustee.

2. Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Closing
General - General fund					
Unrestricted	£4,841	£83,985	£89,017	£5,407	£5,216
FabrF - Fabric Fund					
Designated	£4,705	—	£9,721	£10,000	£4,984
EquipF - Equipment Fund					
Designated	£4,231	—	£270	—	£3,961
BenevF - Benevolent Fund					
Restricted	£4,330	£315	£74	—	£4,571
GrMemF - Graves & Memorials					
Restricted	£467	—	—	—	£467
LegF - Legacies					
Restricted	£10,000	—	—	(£10,000)	—
SocFndF - Social & Fundraising					
Designated	£896	£1,468	—	(£2,000)	£364
SunSchF - Sunday School					
Designated	£686	£359	£215	(£100)	£730
BdmClbF - Badminton Group					
Designated	£12	£340	—	(£260)	£92
FlwF - Flower Fund					
Designated	£334	£1,519	£1,318	(£59)	£476
FrCrcF - Friendship Circle					
Designated	£88	—	—	(£88)	—
GUDF - Guild					
Designated	£2,422	£3,694	£907	(£2,300)	£2,909
MusF - Music Fund					
Designated	£45	£120	£24	—	£141
LnDncF - Line Dancing					
Designated	£56	£626	£50	(£600)	£32
ThGrpF - Thursday Group					
Designated	£59	£385	£263	—	£181
Grand total	£33,171	£92,812	£101,859	—	£24,124

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

Legacies: This fund holds legacies to ensure that they are used for a specific purpose

3. Analysis of income and expenditure

	Unrestricted	Designated	Restricted	2016	Total 2015
Receipts					
Donations					
1106 - Other Offerings	200	—	—	200	250
1110 - Organisation Donations	200	—	—	200	200
1195 - Benevolent Fund	—	—	316	316	375
1101 - WFO Scheme Non Gift Aid	8,371	—	—	8,371	10,693
1103 - Gift Aid Donations	36,113	43	—	36,156	36,465
1105 - Ordinary Offerings	3,746	—	—	3,746	2,558
1104 - Tax Recovered	11,248	—	—	11,248	10,801
Donations Totals	59,878	43	316	60,236	61,343
Income from Charitable Activities					
1120 - Regular Fund Raising	209	1,424	—	1,633	1,808
1125 - Weddings and Funerals	1,455	—	—	1,455	1,620
1160 - Miscellaneous Income	475	—	—	475	306
1165 - Lunch Club Income	534	—	—	534	—
1170 - Unrestricted Legacy	—	—	—	—	2,000
1181 - Bookroom	1,749	—	—	1,749	1,111
1182 - Fete / Garden Festival	5,061	—	—	5,061	2,084
1183 - Advent Market	1,556	—	—	1,556	2,094
1184 - Fund raising event	290	—	—	290	545
Charitable Activities Totals	11,329	1,424	—	12,753	11,569
Other trading activities					
1127 - Gross Trading Receipts	2,403	—	—	2,403	962
1150 - Use of Premises	8,757	—	—	8,757	8,341
1161 - Publications	285	—	—	285	372
1162 - Life and Work Income	546	—	—	546	598
Other trading activities Totals	11,991	—	—	11,991	10,273
Bank & Deposit income					
1130 - Investment Income	776	—	—	776	496
1140 - Bank and Deposit Interest	11	—	—	11	12
Bank & Deposit income Totals	787	—	—	787	508
Organisational income					
1199 - Organisational receipts	—	7,044	—	7,043	5,846
Organisational income Totals	—	7,044	—	7,043	5,846
Receipts Grand totals	83,985	8,511	316	92,812	89,538

	Unrestricted	Designated	Restricted	2016	Total 2015
Payments					
Costs of generating funds					
1232 - Gross Trading Payments	2,169	—	—	2,169	774
1262 - Life and Work Expenses	505	—	—	505	494
Costs of generating funds Totals	2,674	—	—	2,674	1,267
Expenditure on charitable activities					
1201 - Ministries-Mission Allocation	39,916	—	—	39,916	46,160
1209 - Presbytery Dues	519	—	—	519	551
1214 - Ministry Travel expenses	2,277	—	—	2,277	1,914
1215 - Ministers Telephone	954	—	—	954	954
1216 - Ministers Other Expenses	20	—	—	20	20
1391 - Audit or Independent Exam	—	—	—	—	20
1392 - Preparation of Accounts	—	—	—	—	140
1393 - Offering Envelopes	170	—	—	170	189
1217 - Pulpit Supply	110	—	—	110	145
1229 - Lunch Club Coordinator & Expenses	4,579	—	—	4,579	—
1242 - Organist & Choir Leader Salaries	6,465	—	—	6,465	6,225
1244 - Secretary Salary	4,390	—	—	4,390	4,420
1246 - Cleaner Salary	3,861	—	—	3,861	3,674
1325 - Council Tax Manse	1,455	—	—	1,455	1,448
1300 - Fabric Maintenance Church	986	—	—	986	1,076
1301 - Organ - Piano Maintenance	180	—	—	180	160
1308 - Cleaning Materials	172	—	—	172	86
1309 - Upkeep of Grounds	—	—	—	—	600
1320 - Fabric Maintenance Manse	600	2,953	—	3,553	753
1340 - Fabric Maintenance Halls	1,634	2,268	—	3,902	9,318
1399C - Major Fabric Expenses	5,720	4,500	—	10,220	5,150
1302 - Gas Church	5,498	—	—	5,498	3,682
1303 - Electricity Church	1,515	—	—	1,515	918
1307 - Insurance Church	2,599	—	—	2,599	2,615
1250 - Printing	1,415	—	—	1,415	373
1251 - Stationery	212	—	—	212	507
1252 - Photocopying	319	—	—	319	317
1253 - Telephone	402	—	—	402	315
1266 - Music Expenses	—	24	—	24	—
1260 - Equipment	165	269	—	434	682
1263 - Publicity and Adverts (Web)	—	—	—	—	54
1265 - Outreach	110	—	—	110	66
1280 - Miscellaneous Expenses	100	—	—	100	175
1395 - Donations to Third Parties	—	—	74	74	100
Expenditure on charitable activities Totals	86,343	10,014	74	96,432	92,806
Organizational Expenses					
1394 - Organizational Payments	—	2,753	—	2,753	2,555
Payments Grand totals	89,017	12,767	74	101,858	96,628
Net Surplus / (Deficit)	(5,032)	(4,256)	242	(9,046)	(7,090)

- 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 £26,380 and the maximum stipend in the fifth and subsequent years - £32,419.
- 5 2 Trustees (Minister and Treasurer) 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	2016	2015
	£	£
Alzheimers Scotland	----	170
Beatson Onology Centre	----	100
Borderline – Homeless in London	300	----
British Heart Foundation	100	----
CHAS	----	1,093
Christian Aid	988	480
Dumbarton Women's Aid	----	420
Embrace ME	100	----
Erskine Hospital	343	----
Gifts Rev B O'Donnell & M Fox	510	----
Greyhound Awareness League	----	453
Loch Lomond Rescue Boat	----	100
MS Society	----	40
Parkinsons Society	----	294
Stephanie Inglis Appeal	155	
Water Aid	----	735
Total	2,496	3,885

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

	2016	2015
CAPITAL ACCOUNT	£	£
Credit Balances held at 31 December at cost of 8,335 shares £9658		
Market Value of Balances at 31 December: Consolidated Fabric Fund – Capital (Unit price £1.48)	12,336	11,252
REVENUE ACCOUNT		
Credit Balance at 31 December: Consolidated Fabric Fund - Revenue	27,945	27,338
Total Reserves in Consolidate Fabric Fund	40,281	38,590

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 this will be recouped from property sale proceeds in due course.

GENERAL FUND BUDGET 2017				
General Fund 2016		INCOME	General Fund	
Budget	Actual	Voluntary Income	Budget 2017	
£10,500	£8,371	WFO Scheme	£8,800	
£33,000	£36,113	Gift Aid Giving	£34,000	
£10,500	£11,248	Tax Recovered on Gift Aid	£10,250	
£2,500	£3,746	Open Plate	£2,600	
£3,800	£3,507	Contribution from Cong. Organisations	£3,500	
£400	£400	Other	£300	
£60,700	£63,385			£59,450
		Activities for Generating Funds		
£8,340	£8,757	Hall Users	£7,500	
£371	£286	Printing / Publications	£300	£7,800
		Investment Income		
£496	£776	Income from Investments	£500	
£11	£12	Deposits	£10	£510
£600	£1455	Weddings & Funerals	£600	
£6,500	£10,823	Regular Fundraising Events	£9,500	
£300	£476	Other	£300	£10,400
£75,850	£85,970	Total Ordinary General Income		£78,160
		EXPENDITURE		
		Charitable Activities		
£46,400	£39,916	Mission & Ministry + Presbytery	£31,726	
£2,200	£2,277	Minister's Expenses	£2,400	
£985	£974	Ministerial Assistance	£770	
£300	£110	Pulpit Supply	£300	
£1,545	£1,455	Council Tax	£1,600	£36,796
£14,405	£19,295	Other salary costs	£19,586	
£5,500	£19,014	Fabric Repairs & Maintenance	£7,000	
£6,500	£7,013	Other Buildings Costs (Energy)	£5,500	
£2,750	£2,599	Insurance	£2,700	
£2,400	£2,348	Church Office Expenses	£2,600	
£200	£375	Equipment / outreach/ publications	£400	£37,786
£83,185	£95,376			£74,582
		Costs of Generating Funds		
£200	£170	Offering Envelopes	£200	
£100	£0	Accountancy Software Support	£0	
		Governance Costs		
£20	£0	Independent Examiner's Fee	£20	£220
£83,505	£95,546	Total Ordinary General Expenditure		£74,802
(£7,655)	(£9,576)	General Fund Surplus / (Deficit) for the year		£3,358