

The Church of Scotland

Selkirk Parish Church

Annual Report and Receipts & Payments Accounts

2023



Congregation No: 040295

Charity No: SC 014883

Note:

On 12th November 2023, Selkirk Parish Church united with Ashkirk Parish Church to become Selkirk & Ashkirk Parish Church. All members of both churches automatically became members of the new united congregation. The elders of both churches became the elders and trustees of the new united congregation. The new united congregation retains the charity number SC 014883, but has the new Church of Scotland congregation number 030263, and operates under the Church of Scotland Unitary constitution.

Reference and Administrative Information

Charity Name: Selkirk Parish Church (Selkirk & Ashkirk Parish Church from 12/11/23)

Charity Registration Number: SC014883

Congregation Reference No: 040295 (030263 from 12/11/23)

Contact Address: 2 Shawpark Crescent, Selkirk, TD7 4EX

Trustees

Kirk Session:

A. Bethune, D. Bethune, F. Corbett, M. Corbett, P. Davidson, E. Hendrie, F. Holmes, G. Junor, J. Lee, C. MacIntosh, M. MacIntosh, L. McCraw, M. Milne, M. Mitchell, L. Raffier, J. Smith, K. Smith, M. Ward, L. White and G. Wilkie (and F. Heafield and I. MacNeill from 12/11/23)

Congregational Board (until 12/11/23):

S. Christer-Porteous, E. Dunipace, J. Freshwater, G. Grant, G. Hamilton, C. Henderson, A. Laing.

Principal Office-bearers

Interim Moderator: Rev. George Shand (until May 2023)

Mr. Robert Turnbull (from May 2023)

Locum Minister: Reverend Scott Guy

Session Clerks (joint): D. Bethune and F. Corbett

Clerk to the Board: S. Christer-Porteous (until 12/11/23):

Church Treasurer: L. McCraw

Gift Aid Convenor: G. Grant

Independent Examiner: Vivien Ross Accountant, 15 High Street, Selkirk, TD7 4BZ

Bankers:

Royal Bank of Scotland, 35 Bank Street, Galashiels, TD1 1EP

Bank of Scotland, 6 Market Place, Selkirk, TD7 4BX

Trustees' Annual Report for year ended 31 December 2023

Structure, Governance and Management

Governing Document

The Church was administered in accordance with the terms of the Deed of Constitution (Model) (until 12/11/23), and then the Deed of Constitution (Unitary)

Recruitment and Appointment of Trustees

Members of the Kirk Session (and the Congregational Board until 12/11/23) 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 was appointed from within the congregation and members of the congregation were invited to nominate individuals who were believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. The Congregational Board was dissolved on 12/11/23 on the union with Ashkirk Parish Church.

Organisational Structure

Since 2021, Selkirk Parish Church has been in a formal linking with Ashkirk and Ettrick & Yarrow parishes. In November 2023, Selkirk Parish Church united with Ashkirk Parish Church to become Selkirk & Ashkirk Parish Church. All elders of both former congregations became the trustees of the new united congregation. Selkirk & Ashkirk Parish Church continues to be linked with Ettrick & Yarrow Parish Church.

The previous minister, Rev. Margaret Steele, retired in February 2022, Rev. George Shand was appointed as Interim Moderator in June 2022, and continued until May 2023, when Mr. Robert Turnbull was appointed to the role.

The Congregational Board, chaired by the Interim Moderator, met 4 times during 2023.

The Kirk Session (Church Leadership Team) met 11 times in 2023 and following the union with Ashkirk, is responsible for all spiritual and temporal affairs within the church (but with some responsibilities devolved to sub-committees and working groups). One of the Kirk Session meetings was a joint meeting of the Kirk Session and the Congregational Board, 5 were joint meetings with Ashkirk Kirk Session and one joint meeting with Ashkirk, Ettrick & Yarrow Kirk Sessions.

The congregations employ a part-time Pastoral Assistant, funded by Presbytery, to share the pastoral role with the minister across the three parishes.

Objectives and Activities

The Church of Scotland 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 locally, in Scotland and beyond.

Selkirk Parish Church holds regular services of worship every Sunday and Wednesday morning. Each week, a service in one or more of the “cluster” churches is recorded and uploaded to a YouTube channel for those unable to attend in person. Special additional services during the year included a “Service of Remembering” for the bereaved, services in Selkirk’s Care Homes and Christmas and Easter end-of-term services for all the pupils of Knowepark, Philiphaugh and St. Joseph’s Primary Schools.

The Prayer Group met regularly by zoom on Wednesday evenings.

Hot Chocolate Club (for secondary age children) met from time to time in the early part of the year, sometimes in members’ homes or gardens, sometimes outdoors. A number of intergenerational events were held under the title “Faith, Fun, Food and Family” combining social activities and worship. Sunday Gang has not resumed since the pandemic, but informal provision is made for younger people during Sunday services.

The church is an Eco-congregation and a Fairtrade church.

The congregation cooperates with other denominations locally through Churches Together in Selkirk and the Valleys. Ecumenical activities during 2023 included the annual World Day of Prayer, a prayer walk during Holy Week, Christian Aid week street collections, and a Holiday Club for children in August.

CAMEO (for the over 50s) and the Forward in Faith house group have met regularly during the year. ReachOut organised well-attended Lent and Advent study groups.

The church continues its association with our contact in Guatemala.

The Open Door Project continued to offer food and friendship on Mondays throughout the year, with number increasing for both coffee and lunch; a group of knitters, and the Walk-it group also join for coffee on Monday mornings. The hall continues to be used by a range of community groups, including Selkirk Community Cinema and Selkirk Film Club.

During the year, further repairs and improvements were made to the Loanside Manse, mainly decorating and upgrading the en-suite and scullery, ensuring that it will be in a good state for an incoming minister, hopefully early in 2024.

Architects were commissioned to carry out an options appraisal on the main church building and hall, to improve its effectiveness as a base for congregational worship and community outreach. Plans were displayed during two open days in January, providing enthusiastic support and feedback to the steering group from both congregation and community. At the Stated Annual Meeting of the congregation in March 2023, the steering group were encouraged to proceed to further consultation with planners, architects and the General Trustees. A full set of costed plans is expected in February 2024.

Achievements and Performance

The following are average attendance numbers: Sunday congregation 50 in church or hall and 15 online, Wednesday service congregation 12, Prayer Group 6 via Zoom, Open Door Café 50, Open Door Coffee 35, CAMEO 20, Lent and Advent Study Groups 25.

Despite the absence of a full-time permanent minister, the congregation continues to face the challenges of providing regular worship and reaching out to the community with confidence and faith that, with God’s guidance and help, it can continue to fulfil its vision to be:

“an open, growing, enthusiastic and supportive Christian community, which nurtures members and welcomes newcomers, offers a range of inspiring worship and teaching, reaches out with the good news of Jesus Christ and responds to human need by practical loving service in community and world”.

Financial Review

For our unrestricted funds, the principal source of income continues to be regular offerings. The offerings/donations which are not Gift Aided have increased this year by nearly 20%, but there has been only a slight increase in Gift Aided offerings. Overall, our General Income has increased by around 14%, whereas there has been a 12% decrease in expenditure, resulting in a welcome surplus balance.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately 6 months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £43,845, of which £24,285 has been designated for the Reserve Fund, £100 for the Fabric fund, and £320 for the Sunday Gang Fund, leaving a balance of £19,140 in the General Fund. The Church also held £35,976 of restricted funds which have been provided for the purposes specified on page 8.

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,

Session Clerk



date 20/02/2024

Selkirk Parish Church
SC014883

I report on the accounts of Selkirk Parish Church for the year ended 31 December 2023 which are set out on pages 1 – 10.

Respective responsibilities of management committee and examiner

The management committee is 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 management committee considers that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the committee 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 in 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:
 - a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Vivien Ross
Accountancy and taxation services
Independent examiner
15 High Street, Selkirk TD7 4BZ

Date: 9th March 2024

Selkirk Parish Church
Receipts and Payments Account
Year ended 31 December 2023

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2023	2023	2023	2022
Receipts				
Donations (Note 3)	59226	11788	71014	65421
Activities for Generating Funds	8264	0	8264	2446
Bank & Deposit Interest	180	21	201	28
Legacy	0	0	0	6809
	67670	11809	79479	74704
 Rental of Premises	 4221	 0	 4221	 2595
Grants	0	0	0	1000
 Total receipts	 71891	 11809	 83700	 78299
 Payments				
Costs of generating funds	102	0	102	134
Charitable Activities	66613	10258	76871	112644
Governance Costs	115	0	115	110
 Total Payments	 66830	 10258	 77088	 112888
 Excess of Receipts over Payments for the year	 5061	 1551	 6612	 (34589)

**Selkirk Parish Church
Statement of Balances**

At 31 December 2023

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Bank & Cash Balances				
Bank balances brought forward	38784	34425	73209	107798
Movement in Year				
Excess of Receipts over payments for the year	5061	1551	6612	(34589)
	43845	35976	79821	73209
Assets				
Gift Aid receivable	3076	0	3076	2970
Liabilities				
Unbilled heat and light	100	0	100	500

The accounts were approved by the Kirk Session on 20/02/24.
For and on behalf of the Kirk Session

David Bethune

Session Clerk

Ian R McGraw

Treasurer

Selkirk Parish Church

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

8 Trustees received reimbursement of expenses incurred to a total of £1,682.

2 Movements in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Restricted funds					
Development Fund	21945	20	0	0	21965
Organ/Music Fund	1951	21	0	0	1972
Open Door Fund	7854	11738	9829	0	9763
Social Relief Fund	2190	30	0	0	2220
Reachout	485	0	429	0	56
	34425	11809	10258	0	35976
Unrestricted Funds					
Designated Fabric Fund	476	4615	9991	5000	100
Designated Sunday Gang Fund	366	0	46	0	320
Reserve Fund	29285	0	0	(5000)	24285
General Fund	8657	67276	56793	0	19140
	38784	71891	66830	0	43845
Totals	73209	83700	77088	0	79821

Purposes of restricted Funds

Development Fund: For any future significant new developments in the life and worship of the congregation, including Children and Families Work.

Organ/Music Fund: To assist with the cost of major organ repairs, and purchase of music resources for use in worship.

Open Door Fund: A Community project aimed at lonely and isolated people in Selkirk.

Social Relief Fund: This is a fund to be used for those in need.

ReachOut: To be used to support Outreach & Charitable projects with a Christian purpose.

Purposes of Unrestricted Funds

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

Sunday Gang Fund: This fund is for the use of the Sunday Gang.

Reserve Fund: The Trustees have set aside funds as a reserve.

3 Analysis of Donations

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2023	2022
WFO Scheme (non Gift Aid)	3496	0	3496	2668
Gift Aid Donations	31741	20	31761	31607
Tax Recovered	9906	0	9906	10281
Ordinary Offerings (Open Plate)	6651	0	6651	4048
Other Offerings/Donations etc.	7432	11768	19200	16817
Totals	59226	11788	71014	65421

4 Analysis of Payments

	2023	2022
	£	£
Costs of Generating Funds		
Offering Envelopes	102	134
Charitable Activities		
Giving to Grow Contributions	34470	40572
Presbytery Dues	713	480
Minister's/Interim Moderator's Expenses	780	1206
Pulpit Supply	927	537
Other Staffing Costs	14769	23594
Fabric Repairs & Maintenance	10689	20708
Other Building Costs	3735	7736
Prospective Development Costs	1680	9030
Church Office Expenses	3004	3071
Organ & Music	501	1284
Other Expenses	5603	4426
	76871	112644
Governance Costs		
Independent Examiner's Fees	115	110
Total Payments	77088	112888

4 Analysis of Balances Between Funds

	General	Designated	Restricted	Total
	£	£	£	£
Bank & Cash Balances	19140	24705	35976	79821

5 Minister's Stipend

All Church of Scotland congregations contribute to the National stipend fund which bears the cost 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 £30,135 and the maximum stipend in 5th and subsequent years of service was £37,032.

6 Collections for Third Parties

	£
Holiday Club	305
Selkirk Food Bank	115
Shelter	106
Tearfund	150
	676

7 Grants

We are grateful for the following grant during the last year:

- Presbytery grant to fund the Pastoral Assistant for the linkage, 10 hours/week, £7,550

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

	2023
	£
Congregational Union transfers	37991
Growth Fund (1806@£5.83)	10529
Income Fund (6509@£10.96	71339
Deposit Fund - Fabric	299077
Deposit Fund - Organ	100
Deposit Fund - General Purposes	20010