

Kelso Old & Sprouston Parish Church of Scotland

Scotland · Charity number SC010009

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1989-02-05
Register	View on the OSCR register

Contact

Address 8 Broomlands Gardens
Kelso
TD5 7SS

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: the enhancement of gods teaching to all who wish to receive it and comfort for the bereaved and infirmed

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The avancement of religion

Geography

- **Main operating location:** Scottish Borders
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	2
2024-12-31	£48,018	£47,330	-	2
2023-12-31	£59,465	£65,231	-	3
2022-12-31	£51,080	£40,397	-	2
2021-12-31	£53,651	£35,752	-	2

Kelso Old & Sprouston Parish Church of Scotland

Scotland - Charity number SC010009

Accounts

The Church of Scotland

Kelso Old & Sprouston Parish Church of Scotland

Report and Financial Statements

for the year ended

31st December 2024

Congregation No: 060363

Charity No: SC 010009

The Church of Scotland
Kelso Old & Sprouston Parish Church

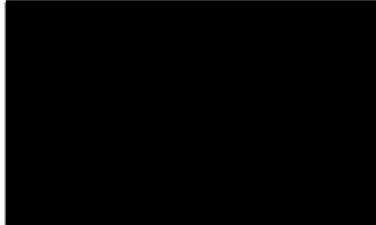
Reference and Administrative Information

Charity Name: Kelso Old & Sprouston Parish Church of Scotland

Charity Registration Number: SC 010009

Congregation Reference No: 060363

Contact Address:

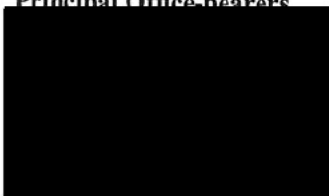


Trustees

Current members of the Kirk Session are as follows:



Principal Office-bearers



Interim Moderator/Locum
Session Clerk
Treasurer
Gift Aid Convener
Fabric Convener

Independent Examiner:



Rennie Welch LLP
Academy House
Shedden Park Road
Kelso
TD5 7AL

Bankers

Bank of Scotland
Kelso Branch
8/9 The Square
Kelso
TD5 7HQ

The Royal Bank of Scotland
Kelso Branch
6 The Square
Kelso
TD5 7HG

The Church of Scotland
Kelso Old & Sprouston Parish

Trustees' Annual Report
for the year ended 31 December 2024

The Trustees present their annual report and the accounts for the year ended 31st December 2024. The trustees who served during the year and up to the date of this report are set out on the Reference and Administrative Information page.

Structure, Governance and Management

Governing Document

The Parish of Kelso Old & Sprouston is administered in accordance with the terms of the Deed of Constitution dated 18th March 1975 and is in the Presbytery of Lothian and Borders

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. If no Minister is in office, Presbytery appoints an Interim Moderator to serve until such time as a Minister is appointed.

Organisational Structure

The Kirk Session meets at least four times a year and is chaired by the Minister or the Interim Moderator. The Kirk Session is responsible for spiritual affairs within the church. Occasional ad-hoc Session meetings are called to discuss urgent matters. Various statutory teams meet separately and report back to the Session. These are Finance and Fabric, Events, Worship, Pastoral Care and Prayer. A Stated Annual Meeting is held before the end of June to present the accounts, etc. to the congregation. These are already ratified by the Kirk Session.

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.

Kelso Old and Sprouston Parish lies within the Presbytery of Lothian and Borders. As in previous years most Sundays there was a morning service at Sprouston (9.30am) and one at Kelso Old (11.00am). We are fortunate to have a Presbytery ordained Reader [REDACTED] within the organisation, and she occasionally takes a morning service.

Holy Communion was celebrated in the morning four times during the year at both Kelso Old and Sprouston churches. We held a Maundy Super with Communion in Kelso Old.

Praise for morning worship is led from the organ. Coffee is available after the morning service to encourage fellowship.

A gift day takes place annually this year in May, when member are challenged to make special donations over and above their ordinary offerings, to facilitate the work of the Church.

The Church of Scotland
Kelso Old & Sprouston Parish

Trustees' Annual Report (continued)
for the year ended 31 December 2024

Kelso Old and Sprouston Parish Church are part of Kelso Churches Together. This year we held the service for the Week of Prayer for Christian Unity. Kelso Food Bank was available all year in 2024 to people who were in need of help. The Kelso Civic Week service and Kirkin' O' the Kelso Laddie took place in Kelso Old Parrish in 2024, an afternoon Songs of Praise was held in Kelso Old Parish (normally it takes place in Kelso Square) in September because of Inclement weather and was attended by people from all the churches in Kelso. We had pupils from Kelso Broomlands and Sprouston schools in Church for Easter services in March. We take part in worship with the older generation in the care homes in Kelso as part of Kelso Churches Together. We cover at least one home every month.

Achievements and Performance

During the year the Kirk Session agreed Sunday worship was continued again in both churches during the months of July and August. Some funded social media advertising was again used to increase the social media profile of the congregation. The Sacrament of Holy Baptism was celebrated once in the year.

The following events were held during 2024:

- 23rd January : KCT week of prayer for Christain Unity
- 27th March: Broomlands & Sprouston Schools Easter Services
- 5th April: Daffodil Coffee Morning
- 19th May: Ready Steady 60's Concert
- 27th June: Afternoon Communion
- 6th July: Strawberry Tea
- 25th October: Quiz night
- 11th November: Remembrance Service at Broomlands School
- 1st December : RNLI concert
- 8th December: Abbey Consort
- 19th December: Broomlands and Sprouston Schools Christmas Services

In May 2023 the [REDACTED] became our Locum Minister and Interim Moderator. She has been with us throughout 2024.

During the year the ordinances of the Christian religion were provided to all requested, including the conduct of 1 baptisms and 9 funerals. At the end of the year Kelso Old and Sprouston Church had three hundred and sixty four members.

The Church of Scotland

Kelso Old & Sprouston Parish

Trustees' Annual Report (continued)
for the year ended 31 December 2024

Financial Review

Income from Donations which include offerings, covenants and donations, including gift day, amounted to £41,161 compared with £47,211 in 2023. Income from fundraising and charitable activities was £5,990 compared to £12,254 in 2023.

Ordinary Expenditure for the year totalled £56,786 which is an decrease on the previous year (2023 - £65,231). A new sound system was installed during the year and is included within this expenditure.

As a result there is a surplus of £1,005 this year (2023 – £5,355 surplus.)

Reserves Policy

The Trustees' reserve policy is to maintain reserves to meet future expenditure at a level which approximates to 3-6 months of general expenditure which would be between approximately £14,197 and £28,393 including designated funds. Total unrestricted funds at the end of 2024 were £83,223 compared with £82,029 in 2023. These fund balances are considered to be at a satisfactory level at this time.

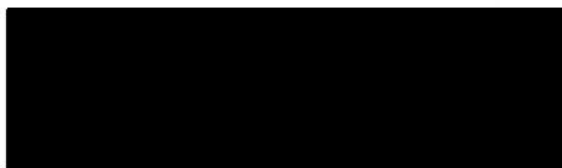
Risk Management

The Fabric and Finance Committee has assessed the major risks to which the Church is exposed, in particular those related to the operations and finances of the Church and are satisfied that systems are in place to mitigate our exposure to the major risks. The Church has insurance cover through the Church of Scotland Insurance Company Ltd. against a range of risks appropriate to the activities of a Church. The level of insurance cover, which is considered adequate, is reviewed on an annual basis.

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/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 as amended, 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date 2nd March 2025

The Church of Scotland
Kelso Old & Sprouston Parish

Independent Examiner's Report to the Trustees of Kelso Old & Sprouston

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on the following pages.

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 as amended.

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

Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 as amended. 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 9 of the 2006 Accounts Regulations have not been met, or

be drawn in order to enable a proper understanding of the accounts to be

Independent Examiner
Rennie Welch LLP
Academy House
Shedden Park Road
Kelso
TD5 7AL

Date:

6/3/25

The Church of Scotland
Kelso Old & Sprouston Parish

Receipts and Payments Account
for the year ended 31 December 2024

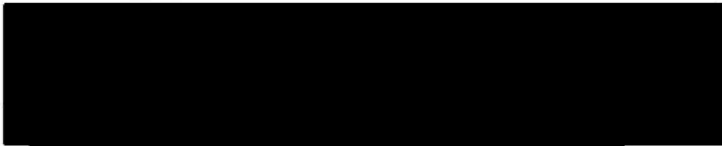
	Note	Unrestricted General Funds 2024 £	Unrestricted Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>						
Donations	3	41,160	1	-	41,161	47,211
Activities for Generating Funds	4	5,648	-	-	5,648	10,712
Income from Charitable Activities	5	342	-	-	342	1,542
Investment income : Interest received		868	-	311	1,179	777
Other incoming resources						
- Receipts from General Trustees		-	9,961	-	9,961	10,344
- re rent of manse						
<u>Total Receipts</u>		<u>48,018</u>	<u>9,962</u>	<u>311</u>	<u>58,291</u>	<u>70,586</u>
<u>Payments</u>						
Costs of generating funds	6	606	-	-	606	175
Charitable activities		45,704	9,456	500	55,660	64,186
Governance costs		1,020	-	-	1,020	870
<u>Total Payments</u>		<u>47,330</u>	<u>9,456</u>	<u>500</u>	<u>57,286</u>	<u>65,231</u>
Excess of Receipts over Payments for the year before transfers		688	506	(189)	1,005	5,355
Transfers			-		-	-
Excess of Receipts over Payments for the year		<u>688</u>	<u>506</u>	<u>(189)</u>	<u>1,005</u>	<u>5,355</u>

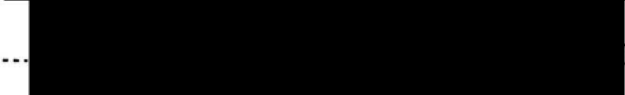
The Church of Scotland
Kelso Old & Sprouston Parish

Statement of Balances
as at 31 December 2024

	Note	Unrestricted General Funds 2024 £	Unrestricted Designated Funds 2024	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>						
Bank and deposit balances brought forward		80,843	1,186	6,593	88,622	83,267
Movement in year:						
Excess of Receipts over Payments for the year		688	506	(189)	1,005	5,355
Bank and deposit balances carried forward		<u>81,531</u>	<u>1,692</u>	<u>6,404</u>	<u>89,627</u>	<u>88,622</u>
<u>Current Assets</u>						
Debtors		<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>140</u>
<u>Liabilities</u>						
Special Collections to be paid over		391	-	-	391	391
Creditors and accruals		<u>6,801</u>	<u>-</u>	<u>-</u>	<u>6,801</u>	<u>4,795</u>
		<u>7,192</u>	<u>-</u>	<u>-</u>	<u>7,192</u>	<u>5,186</u>

The Accounts were approved by the Trustees on25th February 2025. and signed on their behalf by:

 (Session Clerk)

 (Treasurer)

The Church of Scotland
Kelso Old & Sprouston Parish

Notes to the Accounts
for the year ended 31 December 2024

1. Accounting Policies

The Accounts should be read in conjunction with the Annual Report of the Trustees. The principal accounting policies are as follows:

Accounting Convention

The Accounts are prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, as amended.

Income and Expenditure

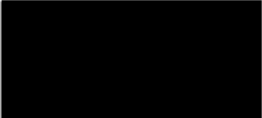
Income and Expenditure are accounted for on a cash basis.

Capital Expenditure


All repairs and maintenance are charged to the Fabric Fund and any items of a capital nature are written off to revenue.

2. Trustee Remuneration and Related Party Transactions

During the year 2 trustees received remuneration from the Church (2023 -2).

		2024	2023
	Cleaner	624	596
	Pulpit Supply	300	990
		924	1586

During the year 5 trustees (2023 - 7 trustees) received reimbursement of expenses totalling £416 (2023 - £1,358).

In addition no trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year other than,  who received £2,496 (2023 - £2,382) in respect of cleaning services.

3. Donations

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Freewill offerings	8,213	1	-	8,214	9,352
Deeds of Covenant and Gift Aid	10,137	-	-	10,137	12,363
Tax recovered	6,905	-	-	6,905	6,865
Gift day	5,760	-	-	5,760	7,670
Other donations	10,145	-	-	10,145	10,961
Grants	-	-	-	-	-
	41,160	1	-	41,161	47,211

The Church of Scotland
Kelso Old & Sprouston Parish

Notes to the Accounts (continued)
for the year ended 31 December 2024

4. Activities for generating funds	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds		
	2024	2024	2024	2024	2023
	£	£	£	£	£
Regular fundraising events	1,368	-	-	1,368	3,921
Special Collections	0	0	0	0	391
Hire of church	3,780	-	-	3,780	5,950
Glebe rent income	500	-	-	500	450
	<u>5,648</u>	<u>-</u>	<u>-</u>	<u>5,648</u>	<u>10,712</u>
5. Income from charitable activities	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	2024	2023
	2024	2024	2024	2024	2023
	£	£	£	£	£
Weddings and funerals	300	-	-	300	1,500
Life and work	42	-	-	42	42
Other	-	-	-	-	-
	<u>342</u>	<u>-</u>	<u>-</u>	<u>342</u>	<u>1,542</u>
6. Analysis of Payments	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	2024	2023
	2024	2024	2024	2024	2023
	£	£	£	£	£
Costs of generating funds					
Offering envelopes	81	-	-	81	-
Glebe rent	525	-	-	525	175
	<u>606</u>	<u>-</u>	<u>-</u>	<u>606</u>	<u>175</u>
Charitable activities					
Ministries & Mission allocation	15,024	-	-	15,024	17,307
Presbytery dues	969	-	-	969	563
Pulpit supply	300	-	-	300	1,800
Locum	11,216	-	-	11,216	9,777
Minister's travel expenses	-	-	-	-	150
Other staffing costs	3,120	-	-	3,120	2,978
Organists	2,680	-	-	2,680	2,650
Fabric repairs & maintenance	-	9,456	-	9,456	8,937
New Organ	-	-	-	-	5,000
Council Tax	-	-	-	-	-
Heat and light	6,120	-	-	6,120	3,363
Insurance	5,175	-	-	5,175	4,999
Printing, stationery and postage	67	-	-	67	451
Organ & music costs	352	-	-	352	334
Life and work	42	-	-	42	42
Hire of premises	120	-	-	120	120
Donations	100	-	500	600	1,425
Sundries	419	-	-	419	1,879
Benches	-	-	-	-	1,961
Pensioners Lunch	-	-	-	-	450
	<u>45,704</u>	<u>9,456</u>	<u>500</u>	<u>55,660</u>	<u>64,186</u>
Governance costs					
Independent examiner's fees	1,020	-	-	1,020	870

The Church of Scotland
Kelso Old & Sprouston Parish

Notes to the Accounts (continued)
for the year ended 31 December 2024

7. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the 5th and subsequent years of service) £38,884.

8. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	80,843	48,018	(47,330)	-	81,531
	<u>80,843</u>	<u>48,018</u>	<u>(47,330)</u>	<u>-</u>	<u>81,531</u>
Designated funds					
Fabric Fund	1,186	9,962	(9,456)	-	1,692
	<u>1,186</u>	<u>9,962</u>	<u>(9,456)</u>	<u>-</u>	<u>1,692</u>
Restricted funds					
Charity Fund	6,593	311	- 500	-	6,404
	<u>6,593</u>	<u>311</u>	<u>- 500.00</u>	<u>-</u>	<u>6,404</u>
Total funds	<u>88,622</u>	<u>58,291</u>	<u>(57,286)</u>	<u>-</u>	<u>89,627</u>

Purposes of Designated Funds

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

Purposes of Restricted Funds

Charity Fund: This fund is used to provide help to people in need.

9. Special Collections for Third Parties

In addition to the income recorded within the receipts and payment account, the following income was collected during the year and disbursed for the benefit of other Charities:

	2024 £	2023 £
	-	425
Unicef - Ukraine	-	1,000
	<u>-</u>	<u>1,425</u>