

**The Church of Scotland**  
**TROON OLD PARISH CHURCH**

**Trustees Report and Financial Statements**  
**for the year ended 31st December 2009**

**The Stated Annual General Meeting of the Congregation will be held on  
Sunday 28th March 2010 at 11.45am in the Church Hall**

***ALL MEMBERS OF THE CONGREGATION ARE ENCOURAGED TO ATTEND***

Congregational Number 100598  
Charity Number SC007246

**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31st December 2009**

The Trustees present the annual report and accounts for the Troon Old Parish Church for the year ended 31st December 2009.

**Reference and Administrative Information**

Charity Name: Troon Old Parish Church  
Charity Registration Number: SC007246  
Congregation Reference Number: 100598  
Contact Address: The Church Office, Ayr Street, TROON KA10 6EB

**TRUSTEES**

The Trustees who served at any time during the year and up to the date of signing the accounts are as follows:

**KIRK SESSION:**

Revd A. H. Symington (Minister)

W. Allan	D. Clark	A. Hamilton
J. Allan	M. Hamilton	M. Blair
E. Bone	B. Duncan	C. Irvine
D. Bone	J. Duncan	B. Johnston
M. Bonnes	A. Eddolls	T. Bonnes
J. Edgar	J. Lawson	M. Boyd
A. Fell	A. Lennie	R. Brown
W. Fitzsimmons	E. McAughtrie	E. Butchart
W. McCall	H. Calderwood	A. Fraser
J. Caldwell	A. Galloway	D. McCreath
A. Caldwell	M. Gemmell	A. McCulloch
H. Campbell	R. Gemmell	L. MacDonald
M. Cheyne	M. Gowie	R. McEwan
C. Clark	A. Nimmo (Dec'd)	I. Smith
J. Parker	A. Stevenson	L. McInnes
S. Pirie	W. Stewart	A. McKinnell
D. Reid	G. Sweet	W. McMichael
T. Robb	S. Sweet	E. Magee
H. Russell	E. Symington	B. Maxwell
R. Samson	S. Thomson	A. Miller
T. Whitelaw	J. Morman	M. Simpson
M. Wilson	J. Neal	J. Philip
A. Crabb		

**CONGREGATIONAL BOARD:**

M. Brown	C. Lewis	P. Eddolls
G. Kellie	M. Matthews	C. Allan

**PRINCIPAL OFFICE BEARERS:**

Minister: Revd A. H. Symington, M.A., B.D.  
Session Clerk: Andrew Fell  
Clerk to the Board: Colin Irvine  
Church Treasurer: Moira Gemmell

**INDEPENDENT EXAMINER:**

James Adam, C.A. (Honorary), 10 Eglinton Crescent, TROON KA10 6LQ

**BANKERS:**

Royal Bank of Scotland PLC, Ayr Street, TROON KA10 6EE

# TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31ST DECEMBER 2009

## **Structure Government and Management**

### **Governing Document:**

The Church and Parish Quoad Sacra of Troon Old is administered in accordance with the Deed of Constitution dated 20th September, 1933.

### **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 four times in a year. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate. The Kirk Session which meets four times a year is responsible for spiritual affairs within the church.

### **Objective and Activities:**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. 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.

Activities include Service of Worship, Youth Fellowship, Sunday School, including Creche and Bible Classes. Communion services are held four times per year plus two family communions. There is an active Woman's Guild whose members contribute greatly to the work that has to be done to maintain the level of voluntary fundraising.

### **Achievements and Performance:**

During the year we had 4 new admissions and 7 Certificates of Out Transfers. 31 of our members died in 2009 and our membership at 31st December 2009 was 1019 (1053, as adjusted, at 31st December 2008). The numbers in the Gift Aid Scheme were 337 at 31st December 2009, compared with 267 at 31st December 2008. During the year the Trustees launched the Give and Grow Campaign whereby members of the Congregation were invited to review their giving and give a response. This followed a series of exhibitions and presentations at the Church which were well attended and many members promised to increase their giving while others moved on to the Gift Aid Scheme in order that the tax they had suffered on their giving could be recovered.

Our Beadle, Mr Iain McColl retired during the year after 10 years service and in responding to the tributes made to him, Iain said the 10 years had been most fulfilling and a very enjoyable period in his life. Mr William Forsyth, a Church member brought distinction to the Church by being elected Troon Citizen of the Year.

Weddings, christenings and funerals are held throughout the year as required. The Church Choir continue to play a major part in our Sunday services accompanied by our organist Mr Graeme Finnie.

The Sunday Schools, Toddlers Group, Creche and Youth Fellowship continue to thrive and meet regularly throughout the year. The Youth groups were pleased to give gratuities to long standing Sunday School teachers Ms Jessie Dickie (64 years service) and Ms Margaret Reilly.

Many fundraising events were held throughout the year particularly the Saturday Cafe and Sunday Coffee Mornings, Burns Supper, Slimming Club, Line Dancing Ceilidh, Boot Sales, Sunday School Parties and the like.

### **Financial Review:**

The financial statements for the year show a dramatic improvement in the Church's finances after years of suffering from wearisome deficits. The voluntary income has increased by around 5% largely as a result of the Give and Grow Campaign and it is likely this trend will continue since the increased

giving only took effect in the last six months of the year. In total the income increased by just over £4,000 although the voluntary income increased by some £7,000.

The expenditure showed a dramatic reduction of around £20,000 made up as follows:

Reduction in Ministries/Presbytery Costs	£2,700
Reduction in Salary Costs	£2,100
Reduction in Fabric Costs	£6,700
Reduction in Ministerial Assistant	£6,462
Other Net Savings	£2,038
	£20,000

The costs of the Give and Grow Campaign around £1,200 was recovered on the authority of the Presbytery.

The effect of this improved performance is that the Church finished the year with a surplus of £15,022 against a deficit of £9,171 in the previous year. This is reflected in the Balance Sheet where the net current assets have improved by just over £15,000.

The restricted funds at the date of the accounts are as follows:

Youth Ministry	£6,817
Fabric	£5,051
Graves	£2,000
	£13,868

### **Reserves Policy:**

The Trustees policy is to work towards a position where the costs of fabric expenditure can be provided for through giving to restricted funds set up for the purpose to relieve the mainstream giving of the need to provide for this item. The Trustees are of the belief that the church does not have a finite life and will go on from generation to generation. Consequently the reserves policy is to create a last reserve from any surplus on General Account or if any windfall receipts are received then these or part of these can be used to augment the last reserve. At the year end the last reserve is assessed at a figure in the region of £20,000 which owing to the surplus has improved from the previous year.

### **Statement of Trustees: Responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing these financial statements the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is in appropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity 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

Andrew Fell  
Session Clerk,

2010

## **Independent Examiner's Report to the Trustees of Troon Old Parish Church**

I report on the accounts of the charity for the year ended 31st December 2009, which are set out on pages 1 - 11.

### **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 Regulations 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 Regulation 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.

James Adam,  
Chartered Accountant,  
10 Eglinton Crescent,  
TROON  
KA10 6LQ

2010

**TROON OLD PARISH CHURCH**  
Statement of Financial Activities for the year ended 31st December 2009

	Unrestricted	Restricted	Endowment	Total	Total	
	Note	Funds	Funds	Funds	2009	2008
		£	£	£	£	£
<b>Incoming Resources</b>						
Voluntary Income	1	131833	9107	135	141075	134125
Activities for generating funds	2	11492	-	-	11492	12237
Investment Income	3	584	6	-	590	1604
Incoming Resources from Charitable Activities	4	18236	-	-	18236	16517
Other Incoming Resources	5	-	-	-	-	2750
<b>Total Incoming Resources</b>		<b>162145</b>	<b>9113</b>	<b>135</b>	<b>171393</b>	<b>167233</b>
<b>Resources Expended</b>						
Costs of generating funds	6	2158	-	-	2158	1218
Charitable Activities		148749	5464	-	154213	175186
		<b>150907</b>	<b>5464</b>	<b>-</b>	<b>156371</b>	<b>176404</b>
<b>Net incoming (outgoing)</b>						
resources before transfers		11238	3649	135	15022	(9171)
Transfers between funds		135	-	(135)	-	-
<b>Net incoming (outgoing) resources</b>						
before other recognised gains and losses		11373	3649	-	15022	(9171)
Gain/Loss on revaluation of investments		753	-	(464)	289	(2387)
<b>Net movement of funds</b>		<b>12126</b>	<b>3649</b>	<b>(464)</b>	<b>15311</b>	<b>(11558)</b>
<b>Total funds brought forward</b>		<b>43293</b>	<b>10219</b>	<b>3218</b>	<b>56730</b>	<b>68288</b>
<b>Total funds carried forward</b>		<b>55419</b>	<b>13868</b>	<b>2754</b>	<b>72041</b>	<b>56730</b>

**TROON OLD PARISH CHURCH**  
**Balance Sheet as at 31st December 2009**

		2009		2008	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Investments	9		10745		10456
<b>Current Assets</b>					
Debtors and Prepayments	10	10724		15316	
Bank and Cash		52976		37766	
		-----		-----	
		63700		53082	
<b>Creditors</b>					
Falling due within one year	11	2404		6808	
		-----		-----	
			61296		46274
			-----		-----
<b>Net Assets</b>			72041		56730
			-----		-----
Unrestricted Funds	12		55419		43293
Restricted Funds			13868		10219
Endowment Funds			2754		3218
			-----		-----
			72041		56730
			-----		-----

The accounts were approved by the Kirk Session and Congregational Board on

2010

For and on behalf of the Kirk Session and Congregational Board

\_\_\_\_\_ Andrew Fell, Session Clerk

\_\_\_\_\_ Moira M. Gemmell, Treasurer

# TROON OLD PARISH CHURCH

## Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

## Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005. The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

## Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees discretion to apply the fund.

## Incoming Resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

## Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

## Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £2,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a reducing balance basis to write off the cost of the initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixed fittings and office equipment - 5 years                      Motor vehicles - 4 years

## Investments

Fixed assets investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year the difference between cost and the market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

## Taxation

Troon Old Parish Church is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resource expended therefore include irrecoverable input VAT.



## TROON OLD PARISH CHURCH

Notes forming part of the financial activities for the year ended 31st December 2009

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2009	Total 2008
	£	£	£	£	£
<b>1 Voluntary Income</b>					
Offerings	105585	7646	-	113231	106120
Tax recovered on Gift Aid	23329	1461	-	24790	26230
Legacies	1481	-	-	1481	650
Endowment Income	12	-	135	147	147
Other	1426	-	-	1426	978
	-----	-----	-----	-----	-----
	<b>131833</b>	<b>9107</b>	<b>135</b>	<b>141075</b>	<b>134125</b>
	-----	-----	-----	-----	-----
<b>2 Activities for generating funds</b>					
Use of Premises	11492	-	-	11492	12237
	-----	-----	-----	-----	-----
<b>3 Investment Income</b>					
Deposit Interest	202	-	-	202	283
Dividends Received	375	-	-	375	420
Bank Interest	7	6	-	13	901
	-----	-----	-----	-----	-----
	584	6	-	590	1604
	-----	-----	-----	-----	-----
<b>4 Incoming Resources from Charitable Activities</b>					
Coffee Mornings	8142	-	-	8142	6525
Weddings	1825	-	-	1825	1385
Boot Sales	1427	-	-	1427	1540
Line Dancing	1787	-	-	1787	1513
Woman's Guild	1000	-	-	1000	1120
Other	4055	-	-	4055	4434
	-----	-----	-----	-----	-----
	18236	-	-	18236	16517
	-----	-----	-----	-----	-----
<b>5 Other Incoming Resources</b>					
Proceeds of sale of donated car	-	-	-	-	1750
Presbytery grant for Youth Ministry	-	-	-	-	1000
	-----	-----	-----	-----	-----
	-	-	-	-	2750
	-----	-----	-----	-----	-----

## TROON OLD PARISH CHURCH

Notes forming part of the financial activities for the year ended 31st December 2009

	Unrestricted Funds	Restricted Funds	Total 2009	Total 2008
	£	£	£	£
<b>6 Analysis of Resources Expended</b>				
<b>Costs of generating funds</b>				
Offering Envelopes	691	-	691	588
Costs of Fundraising	1467	-	1467	630
	-----	-----	-----	-----
	2158	-	2158	1218
	-----	-----	-----	-----
 <b>Charitable Activities</b>				
Ministries and Mission Allocation	85482	-	85482	88011
Presbytery Dues	1341	-	1341	1493
	-----	-----	-----	-----
	86823	-	86823	89504
Minister's Expenses	7226	-	7226	6617
Ministerial Assistance	-	-	-	6462
Pulpit Supply	360	-	360	320
Other Salary Costs	15229	-	15229	17351
Fabric Repairs & Maintenance	4977	4067	9044	15736
Council Tax	2370	-	2370	2753
Other Building Costs	19623	-	19623	19450
Church Office Expenses	1556	-	1556	2816
Education	1258	-	1258	2711
Organ & Music	4185	-	4185	3743
Other Expenses	5142	1397	6539	7723
	-----	-----	-----	-----
	148749	5464	154213	175186
	-----	-----	-----	-----

The Trustees consider there is only one charitable activity and accordingly support costs relate to this and as such do not require to be separately identified.

	2009 £	2008 £
<b>7 Staff Costs &amp; Numbers</b>		
Salaries & Wages	15047	17154
Social Security Costs	182	197
	-----	-----
	15229	17351
Assistant Minister's Salary	-	3327
Social Security Costs	-	161
	-----	-----
	15229	20839
	-----	-----

The average number of employees during the year, calculated on the basis of a head count was as follows:

	2009 Number	2008 Number
Ministerial Support	-	1
Administration	1	1
Music Staff	1	1
Premises Maintenance	2	2
	-----	-----
	4	5
	-----	-----

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employers 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 £23139 and the maximum stipend (in the tenth and subsequent years) £30426.

## TROON OLD PARISH CHURCH

Notes forming part of the financial activities for the year ended 31st December 2009

### 8 Trustees Remuneration and Related Party Transactions

Expenses reimbursed to the Minister were as follows:

	2009	2008
	£	£
Mileage	5944	5440
Computer / IT	557	615
Telephone	725	562
	-----	-----
	7226	6617
	-----	-----
Council Tax re Manse	2370	2753
	-----	-----

Trustees expenses and allowances disbursed during the year amounted to £589 (2008 - Nil). 3 Trustees were in receipt of expenses. No Trustee or a person related to a Trustee had any interest in any contract or transaction entered into by the charity during the year.

### 9 Investments

Market Value at 31 December 2008	10456	13120
Unrealised gain/(loss) on investments	289	(2387)
Adjustment re prior year	-	(277)
	-----	-----
Market Value at 31 December 2009	10745	10456
	-----	-----
Investments at Cost	2978	2978
	-----	-----

The following investments are held:

2270 Units Growth Fund - Church of Scotland Investors Trust

£490 3½% War Stock - Douie Bequest

£350 " - Not specified

£1700 3½% War Stock - Welsh Bequest

£1658 " - McNair Bequest

	2009	2008
	£	£
<b>10 Debtors</b>		
Gift Aid Tax refund due	6119	10544
Hire of Halls	1980	2302
Other	2625	2470
	-----	-----
	10724	15316
	-----	-----
<b>11 Creditors</b>		
Accruals	2404	6808
	-----	-----

### 12 Analysis of Net Assets among Funds

	Unrestricted	Restricted	Endowment	Total
	£	£	£	£
Investments	7991	-	2754	10745
Current Assets	49832	13868	-	63700
Current Liabilities	(2404)	-	-	(2404)
	-----	-----	-----	-----
Net Assets at 31 December 2009	55419	13868	2754	72041
	-----	-----	-----	-----

## TROON OLD PARISH CHURCH

Notes forming part of the financial activities for the year ended 31st December 2009

### 13 Movement in Funds

	At 1 January 2009	Incoming Resources	Outgoing Resources	Transfers & gains(losses) on revaluation	At 31 Dec 2009
	£	£	£	£	£
<b>Endowment Funds</b>					
Douie Bequest	410	17	-	(76)	351
Welsh Bequest	1421	60	-	(265)	1216
McNair Bequest	1387	58	-	(258)	1187
	-----	-----	-----	-----	-----
	3218	135	-	(599)	2754
	-----	-----	-----	-----	-----
<b>Restricted Funds</b>					
Youth Ministry Fund	6052	2162	1397	-	6817
Fabric Fund	2167	6951	4067	-	5051
Graves Fund	2000	-	-	-	2000
	-----	-----	-----	-----	-----
	10219	9113	5464	-	13868
	-----	-----	-----	-----	-----
<b>Unrestricted Fund</b>					
General Fund	43293	162145	150907	888	55419
	-----	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	56730	171393	156371	289	72041
	-----	-----	-----	-----	-----

#### Purposes of Endowment Funds.

Income from the bequests shown is to be used to provide flowers for display during services of worship.

#### Purposes of Restricted Funds.

**Youth Ministry Fund:** This is a fund to provide primarily for the activities of the Youth Organisations within the Church.

**Fabric Fund:** This fund has been set up as a direct appeal to the congregation and is used for major repairs and capital expenditure on the church property.

**Graves Fund:** This fund has been set up to provide maintenance of certain graves in Troon Cemetery.

### 14 Collections for Third Parties

	2009	2008
	£	£
Doctor Graham's Homes Kalimpong	900	1422
SSAFA	333	200
Scottish Bible Society	162	136
Build Africa	603	371
Army Benevolent Fund	508	381
Bridgeton	-	332
The Lighthouse Foundation	-	332
Combat Stress	-	332
Marie Curie Cancer Care	134	-
CLIC Sargent	508	-
RAF Benevolent Fund	161	-
	-----	-----
	3309	3506
	-----	-----