Upper Breas Parish Church
Finance Committee Team Meeting Minute 5th May 2026

Pat welcomed all and opened the meeting with a reading from 2nd Corinthians chapter 9, v 6 & 7, followed by a Prayer.

Attendees: Pat Paterson, Jennifer Gallivan, Willie Tomlinson, Jason Glass, Robert Wilson and Karen Fulton

Apologies: None

Matters Arising: As there had not been a meeting for some time, there were no matters arising.

1. Gift Aid Update
Jason confirmed that all necessary documents for the 2024 and 2025 financial years had been processed by the Treasurer, Sharon Glass, and passed to Ken Goodwin. Once the Gift Aid claim for these two years has been processed, the role and responsibility for Gift Aid administration will sit with the newly appointed Financial Consultant, Louise Collingwood.

2. Introduction of Financial Consultant & Associated Roles
Jason provided an overview of the background to decisions taken over recent months by the Kirk Session to appoint an external Financial Consultant. This recognised the:

- Complexity of the role of Treasurer, including the time required to meet all the responsibilities and expectations of this critical role
- Notice of resignation provided by Sharon Glass that she no longer has the time as a result of her new position of employment, to fully meet all the responsibilities / expectations of Treasurer
- The challenge in finding a suitability qualified and experienced volunteer to fulfill the role of Treasurer

2.1 Finance Consultant Appointment
Jason confirmed that Louise Collingwood from Meliora Scotland, has been appointed to fulfill the role of Financial Consultant for UBPC from April 2026. Louise will be responsible for managing all day to day financial matters for UBPC including budgeting, gift aid, financial reporting, annual accounts, along with liaison with Presbytery & 121.

2.2 Day to Day Financial Matters
From 1 May 2026, Louise has full responsibility for all day-to-day financial matters, with all correspondence now directed to her. Sharon will continue to assist Louise throughout May and thereafter, remain as the appointed Treasurer for UBPC until the end of June 2026 /

when the Kirk Session will need to identify someone to take on this role. This takes into account guidance from Presbytery who have stated that the role of Treasurer cannot be fulfilled by someone who is not a member of the Church of Scotland.

Jason advised that with this appointment, comes recognition of the need to streamline financial operating procedures and processes that at the moment, are too paper-based and time-intensive with too many people involved. With Jason sharing examples of this, the Finance Committee will seek to streamline all the necessary financial procedures / processes. Once the necessary improvements have been identified and agreed, the Finance Committee will then need to communicate with key individuals involved in finance at UBPC, plus the wider congregation.

2.3 Working Arrangements
Louise will perform the duties of the role on set days only. This will provide both continuity of service but also allow for effective management and control of time and thus cost (of the service). Initially this will be as noted, with a review of how effective these arrangements are, taking place within 6 months in conjunction with the Finance Committee:

- **Working Days:** Wednesday and Friday mornings
- **Payments:** Will be processed fortnightly on a Friday morning
- **Method of Working**: primarily all financial tasks and communications will be completed electronically, as Lousie will be working remotely.

3. Role of Treasurer
As noted, Kirk Session will need to appoint a new Treasurer. In addition to the statutory responsibilities for this role, the appointed person will also have a supervisory role for Louise. In the meantime, Sharon & Jason are jointly providing this support until a new Treasurer is appointed / or when the Kirk Session decide how to proceed once Sharon steps down from her role of Treasurer at the end of June 2026.

4. Administrative Support
Jason noted that with the above mentioned changes, there will be a need for administrative support to ensure all paperwork and documentation is sent to Louise in a timely and efficient manner, mostly to be sent electronically where possible.

There is no one to fulfill this role at present, so Jason will carry this on a very short term basis until the Finance Committee / Kirk Session identify a suitable person.

Actions: The following actions were agreed:

- Jason will speak to Neil and Richard to establish a process where scanning documents will be possible to send to Louise electronically.

- Jason to pull together a list of responsibilities that will be required of an administrator, which will be reviewed / finalised / agreed at the next Finance Committee meeting

- Jason to raise the requirement for an Administrator at the next Kirk Session meeting and agree the process identifying a suitable volunteer for this role

5. Bank Signatories
Jason noted that an additional bank signatory was required. At present this is only Louise Collingwood, Jean Meek and Sharon Glass. Therefore with Sharon stepping down as Treasurer, there is a need to find replacement signatory to authorise all bank payments / transactions. It was noted that the individual appointed to this role had access to highly confidential data, including salaries, donations etc.

Action: Jason to raise the requirement for an additional bank signatory at the next Kirk Session meeting

6. Finance Committee Meeting Arrangements
6.1 Terms of Reference
With Jason providing an insight into the wide range of responsibilities & many tasks that have been carried out predominantly by the Treasurer (to date), along with the number of people in the congregation / wider church that have some involvement in financial procedures, it was agreed change was needed.

It was agreed that the TOR for this committee needs to be reviewed and then subsequently approved by the Kirk Session. This would include areas such as:

- Delegated Authority around negotiating / signing contracts
- Agreeing changes to financial operating procedures
- Roles and Responsibilities of Treasurer, Finance Consultant, Finance Committee, Kirk Session etc.

Action: Jason agreed to come with proposed Terms of Reference to allow the Finance Committee to discuss at our next meeting, with the aim then to finalise for approval by the Kirk Session.

6.2 Standard Agenda
It was agreed that the Finance Committee should agree to a standing agenda, so that key financial operation matters are reviewed / considered on a regular basis.

6.3 Frequency of Meetings

It was agreed that meetings will be set up on a quarterly basis.

7. AOCB

7.1 Utility Contracts

Pat brought to the meeting a paper that Alan had given with regard to Gas & Electricity contracts that are due for renewal in January 2027.

Jason noted that as the Committee do not have a TOR with delegated authority agreed, then changes to contracts should be approved by the Kirk Sessison. However he suggested that decisions around such matters should sit with the Finance Committee and so should be detailed in a TOR approved by the Kirk Session.

It was agreed that this to be considered at a future meeting in conjunction with the draft TOR.

7.2 Thanks

The Finance Committee noted their thanks to Sharon for all the hard work and dedication given during time of Treasurer and that Upper Braes Parish Church are truly grateful for all time and effort put into delivering this in such an efficient manner

8. Date of Next Meeting: Tuesday 16th June, 7 pm.

Pat closed meeting with prayer.

APPENDIX 1: Finance Team Actions 05/05/26

No.	ACTION	WHO	Status
1	Jason will speak to Neil and Richard to establish a process where scanning documents will be possible to send to Louise electronically.	Jason	
2	Jason to pull together a list of responsibilities that will be required of an administrator, which will be reviewed / finalised / agreed at the next Finance Committee meeting	Jason	

3	Jason to raise the requirement for an Administrator at the next Kirk Session meeting and agree the process identifying a suitable volunteer for this role	Jason	
4	Jason to raise the requirement for an additional bank signatory at the next Kirk Session meeting	Jason	
5	Jason agreed to come with proposed Terms of Reference to allow the Finance Committee to discuss at our next meeting, with the aim then to finalise for approval by the Kirk Session.	Jason	
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