

**Kirk of Calder Parish
(Church of Scotland)**

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Congregation No: 020148

Charity No: SC 013461

Kirk of Calder Parish (Church of Scotland)

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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Reference and Administrative Information

Charity Name: **Kirk of Calder Parish (Church of Scotland)**

Charity Registration Number: SC013461

Congregation Reference No: 020148

Contact Address: 24 Wellview Lane
Murieston
Livingston
EH54 9HU

Trustees

Kirk Session members:

Susan Adams, Yasmine Akyeampong, Eleanor Blair, William Brown, Jacqui Campbell, Annette Caulfield, Mary Dandie, Wiltrud Farrell, Helen Findlay, David Grant, Ann Haddow, James Hendrie, John Jamieson, Norman Laing, Andrew Lindsay, Dianne Lowe, Jeanette McLauchlan, Andrew McLeman, David MacRae, Ann McWhir, Russell Neil, John Rankine, Mary Rankine, Linda Scott, Kevin Shiach, Alice Tait, Gavin Walker, Ian Wallace, Audrey Watson, Peter Weir and Kenneth Wilson.

Principal Office-bearers

Interim Moderator: Rev. Dr. Jonanda Groenewald

Locum Minister: Rev. Gordon Jamieson

Session Clerk: Kenneth Wilson

Church Treasurer: Ian Wallace

Independent Examiner

Arlene Levick
33 Wallace Mill Gardens, Mid Calder EH53 0BE

Bankers

Clydesdale Bank
Mid Calder, Almondvale Boulevard
Livingston EH54 6QL

**Kirk of Calder Parish (Church of Scotland)
Trustees' Annual Report
Year ended 31 December 2023**

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

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 to manage the affairs of the Church. The minister (once called by the congregation and inducted by Presbytery), will also be a member of the Kirk Session. During the period of the Vacancy, the interim moderator or locum minister will attend Kirk Session meetings in an advisory capacity.

Organisational Structure

The Kirk Session normally meets six times a year is responsible for both the management and the spiritual affairs within the church. Certain responsibilities are delegated to the Financial Court and the Property Committees as appropriate.

Objectives 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. The Kirk of Calder Parish has a Service of Worship every Sunday and on other dates appropriate to traditional Christian festivals; and, until the outbreak of the Covid-19 pandemic had a mid-week Service at Pumpherstons every fortnight. All ages are included in all Worship, Stewardship and Community Activities.

Achievements and Performance

The physical attendance at Services of Worship is around 60 including Sunday School children. Fellowship is fostered through organisations (such as The Guild, Bible Study Group, the Choir, the Friends and the Social Group) and numerous social events during the year (such as Daffodil Tea, coffee mornings, concerts, summer barbecue, Christmas parties, teas and occasional soup lunches in the hall after worship and other activities). Christian education and awareness, including Stewardship, is nurtured among all ages through involvements in events at Harvest time, Christian Aid Week and Regular Fund Raising (clothing bank, easyfundraising, etc.). All activities (except for the clothing bank) were severely disrupted during the Covid-19 pandemic whereby Services of Worship were delivered online via the church's Facebook page. The congregation operates a weekly Fair Trade Café in support of ReGen 2025.

**Kirk of Calder Parish (Church of Scotland)
Trustees' Annual Report (cont'd)
Year ended 31 December 2023**

Financial Review

The principal sources of income are weekly freewill offerings (FWO envelopes and open plate) and monthly standing orders. The Trustees are pleased to report an increase in givings in comparison to the previous year (note 3). The Trustees are aware that the trend in offerings (and the tax recovery on Gift Aid donations) is falling in real terms (when taking inflation into account) and expenditure on the upkeep of the Fabric (buildings) is increasing, therefore, encourage members to review and increase their givings on an annual basis to boost Reserves and ensure the church remains on a sound financial footing. For the last 2 years, through ReGen 2025 fundraising activities (such as the Kilt Walk, Concerts, Fairs and voluntary efforts) and recent approval to embark on the process to call a new minister, the Trustees are pleased to report that the refurbishment of Manse is almost complete.

Reserves Policy

Whenever possible it is the Trustees' policy to hold reserves of approximately three months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £28,805 of which £10,848 had been designated for the fabric fund, £668 for the organ fund and the remaining balance of £17,289 for general purposes which almost covers 2.5 month's expenditure at £6,900 per month. The Church also held £1,522 of restricted funds for the purposes specified in Note 2.

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 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 on 28th February 2024 and signed on their behalf



**Kenneth Wilson
Session Clerk**

Independent Examiner's Report to the Trustees of the Kirk of Calder Parish

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 5 to 9.

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) (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. 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Arlene Levick

33 Wallace Mill Gardens, Mid Calder EH53 0BE

Date: 17th March 2024

Kirk of Calder Parish (Church of Scotland)
Receipts and Payments Account
Year ended 31 December 2023

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2023	2023	2023	2023	2022
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	72,577	-	-	72,577	63,556
Activities for Generating Funds		15,983	400	-	16,383	17,175
Bank & Deposit interest		0	19	20	39	11
Investment income		0	-	355	355	326
		<u>88,560</u>	<u>419</u>	<u>375</u>	<u>89,354</u>	<u>81,068</u>
Rental of premises		2,044	-	-	2,044	1,655
Legacies		-	-	-	0	0
Other Receipts		2,861	0	-	2,861	4,441
<u>Total Receipts</u>		<u>93,465</u>	<u>419</u>	<u>375</u>	<u>94,259</u>	<u>87,164</u>
<u>Payments</u>	4					
Costs of generating funds		291	-	-	291	189
Charitable activities		82,800	45	0	82,845	79,924
Governance costs		-	-	-	-	-
<u>Total Payments</u>		<u>83,091</u>	<u>45</u>	<u>0</u>	<u>83,136</u>	<u>80,113</u>
Excess of Receipts over Payments for the year before transfers		10,374	374	375	11,123	7,051
Transfers		775	(400)	(375)	0	0
Excess of Receipts over Payments for the year		<u>11,149</u>	<u>(26)</u>	<u>0</u>	<u>11,123</u>	<u>7,051</u>

Kirk of Calder Parish (Church of Scotland)

Statement of Balances

At 31 December 2023

	Unrestricted Funds 2023 Note £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances					
brought forward	17,656	1,548	550	19,754	12,703
Movement in year:					
Excess of Receipts over Payments for the year	11,149	(26)	0	11,123	7,051
Bank & deposit balances					
carried forward	<u>28,805</u>	<u>1,522</u>	<u>550</u>	<u>30,877</u>	<u>19,754</u>
<u>Investments at market value</u>					
Church of Scotland Growth Fund	-	-	17,286	17,286	16,011
[Cost £2,256 - 2022: £2,256]					
	<u>-</u>	<u>-</u>	<u>17,286</u>	<u>17,286</u>	<u>16,011</u>
<u>Assets</u>					
None - Buildings owned by Church of Scotland	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>					
Costs incurred but not yet billed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the Kirk Session and Financial Board on 28th February 2024.



Kenneth Wilson
Session Clerk



Ian Wallace
Treasurer

Kirk of Calder Parish (Church of Scotland)

Notes to the Accounts

Year ended 31 December 2023

1. Trustee Remuneration and Related Party Transactions

During the year 4 trustees received reimbursement of expenses incurred totalling £923. In addition Mr John Rankine and Mrs Eleanor Blair who are members of the Kirk Session received £4,386 and £4,680 respectively for providing their services as organist and church officer during the year.

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.

2. Movements in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
Designated Fabric Fund	15,102	13,953	(18,207)	-	10,848
Designated Organ Fund	668	0	-	-	668
General Fund	1,886	79,512	(64,884)	775	17,289
	<u>17,656</u>	<u>93,465</u>	<u>(83,091)</u>	<u>775</u>	<u>28,805</u>
Restricted funds					
The Guild	1,027	400	(45)	(400)	982
Walker Grave Maintenance Fund	521	19	-	-	540
	<u>1,548</u>	<u>419</u>	<u>(45)</u>	<u>(400)</u>	<u>1,522</u>
Endowment funds					
Strachan Bequest	550	375	-	(375)	550
	<u>550</u>	<u>375</u>	<u>0</u>	<u>(375)</u>	<u>550</u>
Total funds	<u>19,754</u>	<u>94,259</u>	<u>(83,136)</u>	<u>0</u>	<u>30,877</u>

In addition to the cash and bank balances detailed above there are also investments held within the following Endowment fund:

Strachan Bequest at Market Value: £17,286 (Cost £2,256) [2022: £16,011 (Cost £2,256)]

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of Church properties.

Organ Fund: The Trustees have set aside funds for the maintenance of the organ which dates back to 1888.

Purposes of Restricted Funds

The Guild decides which organisations to support and therefore its funds are restricted.

Walker Grave Maintenance Fund: This is a fund to maintain the headstone on the Walker grave.

Purposes of Endowment Funds

Income from the Strachan Bequest is to be used for general purposes.

Kirk of Calder Parish (Church of Scotland)

Notes to the Accounts (cont)

Year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations					
WFO Scheme (including Gift Aid Donations)	49,350	-	-	49,350	46,772
Tax Recovered on Gift Aid Donations	13,063	-	-	13,063	11,337
Ordinary Offerings (Open Plate)	5,635	-	-	5,635	4,329
National Giving Day / Deficit Appeal	0	-	-	0	0
Other Offerings, Donations etc	4,529	-	-	4,529	1,118
	<u>72,577</u>	<u>-</u>	<u>-</u>	<u>72,577</u>	<u>63,556</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	<u>291</u>	<u>-</u>	<u>-</u>	<u>291</u>	<u>189</u>
Charitable activities					
Giving to Grow allocation	30,180	-	-	30,180	36,350
[2023: £42,426 Less Endowment Income £1,050 & Vacancy Allowance £11,196]					
[2022: £52,301 Less Endowment Income £1,050 Presbytery Allowance £3,705 & Vacancy Allowance £11,196]					
Presbytery dues	713	-	-	713	1,520
Minister's expenses	324	-	-	324	442
Ministerial Assistance	7,742	-	-	7,742	6,711
Other staffing costs	9,066	-	-	9,066	8,577
Fabric repairs & maintenance ***	19,675	-	-	19,675	7,487
Equipment	298	-	-	298	-
Council Tax	1,852	-	-	1,852	726
Heat and light	5,328	-	-	5,328	10,331
Insurance	4,186	-	-	4,186	3,762
Printing, stationery and postage	261	-	-	261	143
Church office expenses (photocopier rental)	1,219	-	-	1,219	1,685
Organ & music	720	-	-	720	1,026
Sunday School	33	-	-	33	0
Hire of hall (Pumpherstons)	0	-	-	0	0
Other expenses	1,203	45	-	1,248	1,164
	<u>82,800</u>	<u>45</u>	<u>0</u>	<u>82,845</u>	<u>79,924</u>
Governance costs					
Independent examiner's fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes: *** Fabric repairs and maintenance costs were £19,675 (Church £1,772, Manse £17,903)
[2022: £7,487 (Church £4,675, Manse £60 & Hall £2,752)]

Kirk of Calder Parish (Church of Scotland)

Notes to the Accounts (cont)

Year ended 31 December 2023

5. 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 £30,135 and the maximum stipend (after 5 years) £37,032.

	2023	2022
	£	£
6. Collections for Third Parties		
Great Mercy, Kenya	635	-
DEC Ukraine Humanitarian Appeal	-	940
CrossReach	326	57
Fresh Start	154	-
West Lothian Foodbank	106	-
Prisoners Charter	-	129
West Lothian Carers	-	215
Bethany Christian Trust	-	54
	<u>1,221</u>	<u>1,395</u>

7. Donations made to Third Parties through fund raising by The Guild

Home for Good, Scotland	200	-
Church of Scotland - UNIDA, Brazil	200	-
Church of Scotland - Star Child Project	-	250
Vine Trust	-	250
Cyrenians (OPAL - old people active lives)	-	40
	<u>400</u>	<u>540</u>

In addition, during the year, The Guild gifted £400 to the Church for general purposes (2022: £200). This has been shown as a movement between Restricted and Unrestricted reserves.

8. Accounting convention

These accounts are prepared on a strictly cash basis.