

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

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Congregation No: 020148

Charity No: SC 013461

Kirk of Calder Parish (Church of Scotland)

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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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, James Blair, Margaret Brown, William Brown, Jacqui Campbell, Annette Caulfield, Ann Clark, Mary Dandie, Wiltrud Farrell, Helen Findlay, David Grant, Ann Haddow, Margaret Hawthorne, James Hendrie, John Jamieson, Norman Laing, Andrew Lindsay, Dianne Lowe, Nicola McInnes, Jeanette McLauchlan, Andrew McLeman, David MacRae, Ann McWhir, Douglas Millar, Russell Neil, John Rankine, Mary Rankine, Irvine Roy, 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

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 2021**

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. Until his retirement on 31st August 2021, after 40 years' service, the minister Rev. John M. Povey also served as a member of the Kirk Session. During the period of the Vacancy (until a new minister is called by the congregation and inducted by Presbytery), the interim moderator 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. Until the outbreak of the Covid-19 pandemic, the Kirk of Calder Parish has a Service of Worship every Sunday and on other dates appropriate to traditional Christian festivals; and has a mid-week Service at Pumpherston every fortnight. All ages are included in all Worship, Stewardship and Community Activities.

Achievements and Performance

Prior to the outbreak of the Covid-19 pandemic, the physical attendance at Services of Worship was around 100 including Sunday School children. Until September 2021, Services of Worship were delivered online via the church's Facebook page. Fellowship is fostered through organisations (such as The Guild, The Boys' Brigade, 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.). The congregation operates a weekly Fair Trade Café in support of the work of The Vine Trust in Tanzania. Three times a year a team of volunteers supports the Bethany Christian Trust by serving hot meals to homeless people in Edinburgh. All activities (except for the clothing bank) were severely disrupted after the outbreak of the Covid-19 pandemic.

Kirk of Calder Parish (Church of Scotland)
Trustees' Annual Report (cont'd)
Year ended 31 December 2021

Financial Review

The principal sources of income are weekly freewill offerings (FWO envelopes and open plate) and monthly standing orders. Between lockdowns (when permitted) the church opened every other Saturday to receive donations (FWO envelopes, appeal envelopes and other donations). Open plate continued to be impacted due to there being no church services with physical attendance, however, the Trustees are pleased to report increase givings by way of standing orders due to a pre-Covid stewardship initiative. Overall, offerings decreased in comparison to the previous year despite other givings (National Giving Day versus Deficit Appeal). 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.

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 £11,169 of which £24 had been designated for the fabric fund, £668 for the organ fund and the remaining balance of £10,477 for general purposes which almost covers 2 month's expenditure at £5,700 per month. The Church also held £984 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 23rd March 2022 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 2021 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: 27th March 2022

Kirk of Calder Parish (Church of Scotland)
Receipts and Payments Account
Year ended 31 December 2021

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2021	2021	2021	2021	2020
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	67,730	-	-	67,730	75,939
Legacies		-	-	-	0	-
Sale of Investments		-	-	-	0	-
Activities for Generating Funds		894	500	-	1,394	2,424
Bank & Deposit interest		1	1	0	2	8
Investment income		0	-	356	356	393
		<u>68,625</u>	<u>501</u>	<u>356</u>	<u>69,482</u>	<u>78,764</u>
Rental of premises		646	-	-	646	1,394
Legacy		1,000	-	-	1,000	-
Other Receipts		1,150	-	-	1,150	302
		<u>71,421</u>	<u>501</u>	<u>356</u>	<u>72,278</u>	<u>80,460</u>
<u>Total Receipts</u>						
<u>Payments</u>	4					
Costs of generating funds		204	-	-	204	203
Charitable activities		67,447	765	0	68,212	81,325
Governance costs		-	-	-	-	-
		<u>67,651</u>	<u>765</u>	<u>0</u>	<u>68,416</u>	<u>81,528</u>
<u>Total Payments</u>						
Excess of Receipts over Payments for the year before transfers		3,770	(264)	356	3,862	(1,068)
Transfers		856	(500)	(356)	0	0
Excess of Receipts over Payments for the year		4,626	(764)	0	3,862	(1,068)

Kirk of Calder Parish (Church of Scotland)
Statement of Balances
At 31 December 2021

	Unrestricted Funds 2021 Note	Restricted Funds 2021	Endowment Funds 2021	Total 2021	Total 2020
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances					
brought forward	6,543	1,748	550	8,841	9,909
Movement in year:					
Excess of Receipts over Payments for the year	4,626	(764)	0	3,862	(1,068)
Bank & deposit balances					
carried forward	<u>11,169</u>	<u>984</u>	<u>550</u>	<u>12,703</u>	<u>8,841</u>
<u>Investments at market value</u>					
Church of Scotland Growth Fund	-	-	17,909	17,909	15,922
[Cost £2,256 - 2020: £2,256]					
	<u>-</u>	<u>-</u>	<u>17,909</u>	<u>17,909</u>	<u>15,922</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 23rd March 2022.

Kenneth Wilson
Session Clerk

Ian Wallace
Treasurer

Kirk of Calder Parish (Church of Scotland)

Notes to the Accounts

Year ended 31 December 2021

1. Trustee Remuneration and Related Party Transactions

During the year 3 trustees received reimbursement of expenses incurred totalling £4,834. In addition Mr John Rankine and Mr & Mrs James & Eleanor Blair who are members of the Kirk Session received £3,952 and £4,217 respectively for providing their services as organist and (joint) 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 2021 £	Receipts £	Payments £	Transfers £	At 31 Dec 2021 £
Unrestricted funds					
Designated Fabric Fund	24	0	-	-	24
Designated Organ Fund	668	0	-	-	668
General Fund	5,851	71,421	(67,651)	856	10,477
	<u>6,543</u>	<u>71,421</u>	<u>(67,651)</u>	<u>856</u>	<u>11,169</u>
Restricted funds					
The Guild	1,230	500	(765)	(500)	465
Walker Grave Maintenance Fund	518	1	-	-	519
	<u>1,748</u>	<u>501</u>	<u>(765)</u>	<u>(500)</u>	<u>984</u>
Endowment funds					
Strachan Bequest	550	356	-	(356)	550
	<u>550</u>	<u>356</u>	<u>0</u>	<u>(356)</u>	<u>550</u>
Total funds	<u>8,841</u>	<u>72,278</u>	<u>(68,416)</u>	<u>0</u>	<u>12,703</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: £17,909 (Cost £2,256) [2020: £15,922 (Cost £2,256)]

Purposes of Designated Funds

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

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 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
3. Analysis of Donations					
WFO Scheme (including Gift Aid Donations)	50,145	-	-	50,145	53,503
Tax Recovered on Gift Aid Donations	12,309	-	-	12,309	12,455
Ordinary Offerings (Open Plate)	1,379	-	-	1,379	1,691
National Giving Day / Deficit Appeal	972	-	-	972	5,344
Other Offerings, Donations etc	2,925	-	-	2,925	2,946
	<u>67,730</u>	<u>-</u>	<u>-</u>	<u>67,730</u>	<u>75,939</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	<u>204</u>	<u>-</u>	<u>-</u>	<u>204</u>	<u>203</u>
Charitable activities					
Ministries & Mission allocation	41,001	-	-	41,001	55,544
(£46,697 Less Endowment £608, Presbytery & Vacancy Allowances £5,088 [2020: £56,581 Less Endow £1,037])					
Presbytery dues	723	-	-	723	540
Minister's expenses	2,204	-	-	2,204	1,131
Ministerial Assistance	1,075	-	-	1,075	60
Other staffing costs	8,169	-	-	8,169	8,169
Fabric repairs & maintenance ***	4,522	-	-	4,522	620
Equipment	-	-	-	-	-
Council Tax	2,512	-	-	2,512	2,711
Heat and light	1,468	-	-	1,468	5,839
Insurance	3,535	-	-	3,535	3,469
Printing, stationery and postage	255	-	-	255	152
Church office expenses (photocopier rental)	1,685	-	-	1,685	1,685
Organ & music	0	-	-	0	330
Sunday School	0	-	-	0	49
Hire of hall (Pumpherston)	0	-	-	0	208
Other expenses	298	765	-	1,063	818
	<u>67,447</u>	<u>765</u>	<u>0</u>	<u>68,212</u>	<u>81,325</u>
Governance costs					
Independent examiner's fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes: *** Fabric repairs and maintenance costs were £4,522 (Church £504, Manse £300 & Hall £3,718)
[2020: £620 (Church £Nil, Manse £620 & Hall £Nil)]

Kirk of Calder Parish (Church of Scotland)

Notes to the Accounts (cont)

Year ended 31 December 2021

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 £28,700 and the maximum stipend (after 5 years) £35,269.

	2021	2020
	£	£
6. Collections for Third Parties		
Christian Aid	-	178
Bethany Christian Trust (see note)	200	178
Gideons International - West Lothian Branch	-	131
CrossReach	136	-
Leprosy Mission	-	-
Vine Trust - Oldeani Project	-	449
	<u>336</u>	<u>936</u>

Bethany Christian Trust - in addition to the £200 raised above (by way of retiring offering) towards their Shelter Appeal, Kirk volunteers NIL times served hot meals for homeless people in Edinburgh, the food being provided at a cost of £NIL (2020: £206 two times).

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

Church of Scotland - National Guild Projects	500	-
	<u>500</u>	<u>0</u>

In addition, during the year, The Guild gifted £500 to the Church for general purposes (2020: £274). This has been shown as a movement between Restricted and Unrestricted reserves.

8. Accounting convention

These accounts are prepared on a strictly cash basis.