

The Church of Scotland
St John's & King's Park Church

RECEIPTS AND PAYMENTS ACCOUNTS

Year Ended 31 December 2022

Congregation No: 030196

Charity No: SC 008958

Reference and Administrative Information

Charity Name:	St John's & King's Park Church
Charity Registration Number:	SC008958
Congregation Reference No:	030196
Contact Address:	The Church Office 31 Eskbank Road Dalkeith EH22 1HJ

Trustees

Stewart Adams	Ken Bentley
Claire Briggs - Resigned 29 Oct 2022	Andrew Brown
Tom Brown - Deceased	John Burns
Enrico Capanni	Stuart Clelland
Ann Coveney	Lucy Hall
Raymond Donaldson Resigned 29 Oct 2022	Jack Kirkness
Kim Kristoffersen	Derek Lister
Donna Mack	Keith Mack
Donald Marshall	Helen Martin
Alistair McNeill	John Mitchell - Resigned 5 Sept 2022
Margaret Mitchell - Resigned 5 Sept 2022	Elizabeth Morton
Graham Morton - Resigned 7 March 2022	Gill Murray
Roy Nimmo	Lynne Neville
Jean Robb	Liz Rankin
Arthur Tinsdale	Eddie Sheret
Heather Ritchie - Rejoined 5 Sept 2022	

Principal Office-bearers

Minister: Rev Keith Mack
Session Clerks:
 Arthur Tinsdale until 5 Sept 2022
 Kim Kristoffersen from 5 Sept 2022
Church Treasurer: Ann Coveney

Independent Examiner

Alex Semple FCCA
45 Hardengreen Lane
Eskbank
EH22 3NA

Bankers

Royal Bank of Scotland,
63 High Street
Dalkeith
EH22 1JA

Bank of Scotland,
47 High Street
Dalkeith
EH22 1JA

Trustees' Annual Report

Year ended 31 December 2022

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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session meets four times a year and is responsible for the spiritual affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee 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.

Achievements and Performance

Another year and another year older! We are gradually heading out of those wilderness years of the pandemic and all that it entailed, with the grief and sorrow as well as time to reflect and see where God is leading us. As we emerge, we see familiar faces returning and the joy of seeing new ones!

In this annual report you will see much of where we use our resources, what is necessary, what is important and what is vital to the life of the church.

My desire for us as we continue to grow as a church is to grow deeper with God and one another, but also to grow outwards and be known as "a church that loves".

We must continue to seek God in all we do, to continue to seek God's plan and purpose for our lives and that of the Church, to take risks and to enjoy the journey that God is taking us on, for the year to come, I hope we will continue to think about how we can grow to be more like Jesus, in relation to God, to each other and to the world around us.

Financial Review

The Church has continued to achieve a small increase in offerings, the majority of which are paid by standing order. Also increasing after the Covid lull is the hiring of the halls. In addition there is only £45,000 remaining to pay for the loans and this is scheduled to be repaid early in 2023. The only remaining parts of the large hall project is the new door and the windows and £15,000 remains to pay for these.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately 6 months expenditure including designated funds. At the year end the Church held unrestricted funds of £36,852 This represents nearly 3 months normal church expenditure and the trustees will continue to look at ways of building up this reserve.

Trustees' Annual Report (cont.)
Year ended 31 December 2022

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 and signed on their behalf,



K Kristoffersen
Session Clerk

Date ...6.10.2023.....

St John's & King's Park Church
SC008958

Independent Examiner's Report to the Trustees of St John's and King's Park Church

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 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 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.

Name: Alex Semple

 F.C.C.A.

Address: 45 Hardengreen Lane, Eskbank, Midlothian, EH22 3NA

Date

7/3/2023

Statement of Financial Activities
Year ended 31 December 2022

	N o t e	Unrestricted Funds <u>2022</u> £	Restricted Funds <u>2022</u> £	Total Funds <u>2022</u> £	Total Funds <u>2021</u> £
<u>Receipts</u>					
Donations	3	133,587	25,650	159,237	152,012
Legacies		1,872	-	1,872	-
Activities for generating funds		5,967	-	5,967	12,334
Investment income		819	-	819	808
		142,245	25,650	167,895	165,154
Rental of Halls		13,867	-	13,867	5,133
Café		8,130	-	8,130	4,764
Other Receipts		3,849	-	3,849	2,122
Total Receipts		168,091	25,650	193,741	177,173
<u>Payments</u>	4				
Costs of generating funds		-	-	-	-
Charitable activities		161,834	44,853	206,687	177,647
Total Payments		161,834	44,853	206,687	177,647
Excess / (Deficit) of Receipts over Payments for the year before transfers		6,257	(19,203)	(12,946)	(474)
Transfers		(3,195)	3,195	-	-
Excess / (Deficit) of Receipts over Payments for the year		3,062	(16,008)	(12,946)	(474)


Statement of Balances
St John's and King's Park Church

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Bank & Deposit Balances</u>				
Bank & Deposit Balances B/F	33,790	73,651	107,441	107,915
<u>Movement in Year:</u>				
Excess / (Deficit) of Receipts over Payments for the year	3,062	(16,008)	(12,946)	(474)
Bank & Deposit Balances C/F	36,852	57,643	94,495	107,441
Properties vested locally;				
Church and small hall	-	155,249	155,249	146,338
Large hall	-	105,100	105,100	99,067
Manse	400,000	-	400,000	350,000
	400,000	260,349	660,349	595,405
Investments at market value				
Growth Fund	11,146	832	11,977	13,397
Income Fund	898	13,411	14,309	16,910
Deposit	966	45	1,012	1,006
(Cost £23,358)	13,010	14,288	27,298	31,313
Debtors				
Gift Aid Refund	6,246	-	6,246	5,521
Bank debit overcharge refund	250	-	250	-
	6,496	-	6,496	5,521
Liabilities				
Energy	537	-	537	991
Income tax	1,099	-	1,099	1,518
Water rates	1,325	-	1,325	-
Ministers travel expenses	320	-	320	-
Loans from congregation	-	45,000	45,000	75,000
	3,281	45,000	48,281	77,509

The accounts were approved by the Kirk Session on 06 March 2023

For and on behalf of the Kirk Session;


 ----- Session Clerk
 Kim Kristoffersen


 ----- Treasurer
 Ann Covenev

Notes forming part of the financial statements

For the year ended 31 December 2022

1 Trustee Remuneration and Related Party Transactions

During the year the minister received travel expenses of £960 and the church paid telephone costs of £339, Zoom calls £148 and Council Tax of £3,647

2 Movement in Funds

	At 01 January 2022 £	Receipts £	Payments £	Transfers £	At 31 December 2022 £
Restricted Funds					
Fabric	58,204	-	(8,619)	(39,585)	10,000
Loans Repayment	11,815	20,405	(30,000)	42,780	45,000
Outreach	1,714	-	-	-	1,714
Missionary	-	1,200	(1,200)	-	-
Youth Development	1,918	4,045	(5,034)	-	929
	73,651	25,650	(44,853)	3,195	57,643
Unrestricted Funds					
General	26,369	143,971	(134,152)	(7,198)	28,990
Designated Funds					
Alpha	459	1,000	(446)	-	1,013
Café	5,412	8,258	(11,460)	(2,000)	210
Rent	1,228	13,867	(9,248)	-	5,847
Youth Student	(50)	575	(6,528)	6,003	-
Holiday Club	(256)	420	-	-	164
Sunday Club	628	-	-	-	628
	33,790	168,091	(161,834)	(3,195)	36,852
Total Funds	107,441	193,741	(206,687)	-	94,495

Purposes of Restricted Funds

Fabric Fund: This is a fund to assist with the cost of undertaking significant capital expenditure projects as well as ongoing property repairs and maintenance.

Loans Repayment: The income from this fund is generated from additional donations from congregational members to assist with the repayment of loans received to finance the main hall redevelopment project.

Outreach: This is a fund to support people who require assistance with basic human needs of adequate food and shelter for themselves and their families.

Missionary Fund: This is a fund to support children in third world countries to provide basic food needs and education.

Youth Development: This is a fund that provides financial assistance for projects that will develop the young persons confidence and character.

Notes to the Accounts

For the year ended 31 December 2022

2 Movement in Funds (Continued)

Purposes of Designated Funds

Alpha: This fund is used to develop and run the annual church Alpha programme that freely explores the basics of the Christian faith.

Café: The café is managed by a church member and run by volunteers of the church and is primarily used

Rent: This fund accumulates the rent we receive for hall lets and is used to pay the salaries of the Caretakers

Youth Student: This fund pays our youth student an honorary income and accumulates donations from members.

Holiday Club: This fund is used for holiday club contributions and expenses.

Sunday Club: This fund is used to assist with the costs of developing youth fellowship within the church and wider community.

3 Donations

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2022</u>	<u>2021</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Donations				
Weekly Freewill Offerings	349	-	349	484
Gift Aid	83,602	-	83,602	90,793
Tax recovered on Gift Aid	23,213	-	23,213	23,858
Open Plate Offerings	5,394	-	5,394	1,085
Loan Repayment Appeal	-	20,405	20,405	14,666
Other offerings and donations	21,029	5,245	26,274	21,126
	133,587	25,650	159,237	152,012

4 Analysis of Payments

Costs of Generating Funds

Direct Fundraising Costs	-	-	-	-
	-	-	-	-

Notes to the Accounts
For the year ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Charitable Activities				
Ministries and Mission Allocation	64,727	-	64,727	57,600
Presbytery Dues	818	-	818	865
Presbytery Staffing	999	-	999	916
Minister's expenses	1,447	-	1,447	1,342
Project Costs	-	6,280	6,280	7,875
Repairs and Maintenance	8,908	2,250	11,158	2,774
Salary Costs	46,625	3,078	49,703	43,474
Council Tax	3,647	-	3,647	3,559
Insurance	4,146	-	4,146	3,934
Energy	6,968	-	6,968	6,589
Church Office expenses	4,886	-	4,886	2,651
Organ/piano Maintenance	236	-	236	230
Church Cleaning expenses	388	-	388	282
Mission and Wider Work	758	1,200	1,958	4,621
Guild expenses	3,932	-	3,932	593
Training	698	1,880	2,578	1,559
Coffees and Teas	893	75	968	432
Equipment	153	-	153	270
Water	-	-	-	1,302
Café expenses	2,952	-	2,952	2,757
Café donations to third parties	5,000	-	5,000	-
Other expenses	2,420	90	2,510	2,987
Repayment of loans	-	30,000	30,000	30,000
Governance Costs	1,233	-	1,233	1,035
Charitable Activities	161,834	44,853	206,687	177,647
Total	161,834	44,853	206,687	177,647

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 (in the tenth and subsequent years) £35,269.

5 Collections for Third Parties

	2022 £	2021 £
Afghanistan Appeal	-	269
Richmonds Hope	-	200
Salvation Army	-	200
Steps to Hope	-	200
Guild Project	-	200
	-	1,069

There were Collections for Third Parties made in December 2022, however these were not banked and distributed until January 2023 and will appear in next year's accounts