The Church of Scotland

St John's and Newton Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS

Year Ended 31 December 2024

Congregation No: 030260

Charity No: SC 008958

Dalkeith St John's and Newton Parish Church

Reference and Administrative Information

Charity Name:	Dalkeith, St John's and Newton Parish Church
Charity Registration Number:	SC008958
Congregation Reference No:	030260
Contact Address:	The Church Office 31 Eskbank Road Dalkeith EH22 1HJ

Trustees

Stewart Adams
Ken Bentley
Andrew Brown
John Burns
Enrico Capanni
Stuart Clelland
Ann Coveney
Andrew Don
Lucy Hall
Jack Kirkness
Kim Kristoffersen
Donna Mack
Keith Mack
Helen Martin
Donald Marshall
Elizabeth Morton
Gill Murray
Susan McKenzie
Alistair McNeill
Roy Nimmo
Lynne Neville
Liz Rankin
Heather Ritchie
Jean Robb
Helen Robertson
Mandy Scott
Andy Shaw
Eddie Sheret
Alan Taylor
Arthur Tinsdale

Principal Office-bearers

Minister: Rev Keith Mack
Session Clerk: Kim Kristoffersen
Church Treasurer: Rev Andrew Don

Bankers

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

Bank of Scotland,
47 High Street
Dalkeith
EH22 1JA

Independent Examiner

Alex Semple FCCA
45 Hardengreen Lane
Eskbank
EH22 3NA

Dalkeith, St John's and Newton Parish Church

Trustees' Annual Report
Year ended 31 December 2024

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 congregation is generous and continues to support the ongoing work of the Church both locally and nationally. Congregational giving decreased by £10k to £180k. This is entirely due to the late receipt of Gift Aid refunds (£18k). Ongoing expenditure excluding prior year loan repayments (£45K) increased by £28k. The General reserve deficit was (£42,315) prior to transfers and receipt of capital funds totalling £23,882. The Restricted funds surplus was £13,786.

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 £30,026. This represents 3 months normal church expenditure. However a capital transfer of £30,000 will be received during the 1st quarter of 2025. Notwithstanding this transfer, and the trustees will continue to look at ways of building up this reserve.

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.

Trustees' Annual Report (cont.)
Year ended 31 December 2024

Approved by the Trustees and signed on their behalf,
K Kristoffersen



Session Clerk
Date …3rd March 2025……..

Dalkeith St John's and Newton Parish Church
SC008958

Independent Examiner's Report to the Trustees of Dalkeith, St John's and Newton Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 12.

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.

A S Semple F.C.C.A.

Name: Alex Semple

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

Date 4/3/25

Dakeith St John's and Newton Parish Church

Statement of Financial Activities
Year ended 31 December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
		£	£	£	£
Receipts					
Donations	3	112,397	68,429	180,826	190,071
Activities for generating funds		-	-	-	4,080
Investment income		1,556	-	1,556	1,002
		113,953	68,429	182,382	195,153
Rental of Halls		35,732	40	35,772	25,315
Café		13,875	382	14,257	10,734
Grants		-	1,000	1,000	500
Guild		3,566	-	3,566	-
Other Receipts		3,915	1,200	5,115	1,943
General Trustees		-	-	-	6,162
Total Receipts		171,041	71,051	242,092	239,807
Payments	4				
Costs of generating funds		-	-	-	-
Charitable activities		213,632	56,992	270,624	287,382
Total Payments		213,632	56,992	270,624	287,382
Excess / (Deficit) of Receipts over Payments for the year before transfers		(42,591)	14,059	(28,532)	(47,575)
Transfers		-	-	-	-
Excess / (Deficit) of Receipts over Payments for the year		(42,591)	14,059	(28,532)	(47,575)

Dalkeith St John's and Newton Parish Church

Statement of Balances

Bank & Deposit Balances	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Bank & Deposit Balances B/F	55,602	39,713	95,315	142,890
Movement in Year:				
Excess / (Deficit) of Receipts over Payments for the year	(42,591)	14,059	(28,532)	(47,575)
Bank & Deposit Balances	13,011	53,772	66,783	95,315
Bank & Deposit Balances C/F				
Balances B/D	13,011	53,772	66,783	95,315
Capital Receipts from General Trustees	23,882	-	23,882	-
Balances C/F	36,893	53,772	90,665	95,315
Properties vested locally;				
Church and small hall	-	155,249	155,249	155,249
Large hall	-	105,100	105,100	105,100
Manse	400,000	-	400,000	400,000
	400,000	260,349	660,349	660,349
Investments at market value				
Growth Fund	13,168	982	14,150	12,930
Income Fund	940	14,046	14,986	14,850
Deposit	1,054	49	1,103	1,048
	15,162	15,077	30,239	28,828
Debtors				
Gift Aid Refund	18,000	-	18,000	6,637
	18,000	-	18,000	6,637
Liabilities				
Energy	1,400	-	1,400	1,443
Income tax	1,850	-	1,850	2,248
Water rates	-	-	-	1,400
Giving to Grow	-	-	-	7,666
Ministers travel expenses	-	-	-	674
	3,250	-	3,250	13,431

The accounts were approved by the Kirk Session on 3rd March 2025

For and on behalf of the Kirk Session;

K Kristoff

Kim Kristoffersen — Session Clerk

Andrew Don — Treasurer

Dalkeith St John's and Newton Parish Church
Notes forming part of the financial statements
For the year ended 31 December 2024

1 Trustee Remuneration and Related Party Transactions

During the year the minister received travel expenses of £2,337 and the church paid telephone costs of £394 and Council Tax of £3,869

2 Movement in Funds

	At 01 January 2024	Receipts	Payments	Transfers	Capital Receipts	At 31 December 2024
	£	£	£	£	£	£
Restricted Funds						
Audio Visual	-	5,400	-	-	-	5,400
Church Energy Fund	-	28,975	(13,946)	-	-	15,029
Energy Audit	1,945	500	-	-	-	2,445
Fabric	10,000	-	(10,000)	-	-	-
Local Mission Staff	4,403	28,370	(23,009)	-	-	9,764
Mens Group	-	150	(120)	-	-	30
Missionary	-	1,200	(1,200)	-	-	-
Mothers of Primary School Children (MOPS)	650	688	(693)	-	-	645
Newton Hall Door Fund	1,500	1,365	-	-	-	2,865
Outreach	1,714	2,820	(275)	-	-	4,259
Pioneer Ministry	7,890	983	(7,750)	-	-	1,124
St John's Small Hall Refurbishment	9,982	-	-	-	-	9,982
Youth Development	1,629	600	-	-	-	2,229
	39,713	**71,051**	**(56,992)**	**-**	**-**	**53,772**
Unrestricted Funds						
General Fund	44,292	117,382	(183,533)	28,000	23,882	30,024
						-
Designated Funds						-
Alpha	773	200	(427)	-	-	546
Café - St John's	3,795	9,271	(9,357)	(3,000)	-	708
Café - Newton	2,558	4,557	(4,084)	(3,000)	-	30
Rent	2,595	35,732	(15,341)	(22,000)	-	986
Holiday Club	-	3,813	(423)	-	-	3,390
Sunday Club	1,589	86	(467)	-	-	1,209
	55,602	**171,041**	**(213,632)**	**-**	**23,882**	**36,893**
Totals	**95,315**	**242,092**	**(270,624)**	**-**	**23,882**	**90,665**

2 Movement in Funds (Continued)

Audio Visual: This is a fund to assist with the cost of implementing new audio-visual equipment.

Church Energy Fund: This is a relates to specific restricted funds by member of the congregation to help meet energy costs following the substantial increase (300%) in tariffs following the exiry of the previous contract. The contract term is two years.

Energy Audit: Funds recevied to produce an Energy Audit for the church in order to reduce our carbon footprint.

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.

Local Ministry and Outreach staff: This fund supports the outreach and ministry of our family and youth workers.

Mens Group: Funds received to establish and support a men's group at Newton Church Hall, Danderhall

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

Mothers of Primary School Children: Funds to allow mothers of pre-school children to meet, socialise and support each other.

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.

Pioneer Ministry: Grant funds received to assist in the employment of an outreach worker to develop community initiatives in Millerhall and Shawfare. Funding received for two years commencing 1 April 2023.

St John's Small Hall Develoment: This is a fund to assist with the costs of reburbishing the small hall.

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

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 used by the locals and communities within the area.

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

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.

Notes to the Accounts
For the year ended 31 December 2024

3 Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations				
Weekly Freewill Offerings	1,420	1,980	3,400	650
Gift Aid	84,617	25,695	110,312	105,516
Tax recovered on Gift Aid	13,675	9,750	23,425	32,166
Open Plate Offerings	9,970	-	9,970	7,857
Thanksgiving Gift Service	700	12,980	13,680	-
Other offerings and donations	2,015	18,024	20,039	43,881
	112,397	**68,429**	**180,826**	**190,071**

4 Analysis of Payments

Costs of Generating Funds				
Direct Fundraising Costs	-	-	-	-
	-	-	-	-

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Charitable Activities				
Giving to Grow	84,420	-	84,420	64,746
Presbytery Dues	2,403	-	2,403	1,203
Presbytery Staffing	-	-	-	83
Minister's expenses	2,731	-	2,731	1,485
Bank Charges	373	-	373	-
Repairs and Maintenance	36,611	10,000	46,611	67,199
Salary Costs	41,465	28,710	70,175	51,942
Council Tax	3,869	-	3,869	3,786
Insurance	5,450	-	5,450	5,638
Energy	5,411	13,946	19,357	10,563
Church Office expenses	4,062	86	4,148	4,108
Organ/piano Maintenance	555	-	555	190
Church Cleaning expenses	666	-	666	795
Mission and Wider Work	726	1,200	1,926	3,424
Guild expenses	3,569	-	3,569	3,967
Training	200	-	200	110
Coffees and Teas	-	-	-	606
Equipment	167	-	167	420
Water	-	-	-	4,343
Café expenses	13,348	4	13,352	9,138
Café donations to third parties	-	-	-	-
Other expenses	7,606	3,045	10,651	7,455
Repayment of loans	-	-	-	45,000
Governance Costs	-	-	-	1,180
Charitable Activities	**213,632**	**56,992**	**270,624**	**287,382**
Total	**213,632**	**56,992**	**270,624**	**287,382**

Notes to the Accounts
For the year ended 31 December 2024

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 £31,642 and the maximum stipend (in the tenth and subsequent years) £38,884.

APPENDIX

			2024	2023
			£	£
CAPITAL ACCOUNT				
Credit Balances held as at 31 December (at Cost)				
CofS Deposit Funds			18,377	42,259
CofS Investor Trust Growth Funds			76,110	76,110
CofS Investor Trust Income Funds			76,097	76,097
			170,585	**194,466**
Market Value				
CofS Deposit Funds			18,377	42,259
CofS Investor Trust Growth Funds			100,153	91,519
(Units & Price)	**15,698**	6.38		
CofS Investor Trust Income Funds			72,111	71,459
(Units & Price)	**6,520**	11.06		
			190,641	**205,238**
Temporary Funds			121,931	0
			121,931	**0**
REVENUE ACCOUNT				
Credit Balances held as at 31 December 2024			**8,918**	**1,953**
Income on Revenue Account				
Interest			192	1,030
CofS Investors Trust Dividend Income			7,357	2,257
Total Revenue Income			**7,549**	**3,287**
Administration Fees			584	345
Fabric Expenditure			-	3,500
Total Revenue Expenditure			**584**	**3,845**

Dalkeith St John's and Newton Church
Budget - 2024

Income

	Unrestricted Funds	Restricted Funds	Total	2023
	£	£	£	£
Weekly Freewill Offerings	2,400	-	2,400	2,400
Gift Aid	87,000	40,000	127,000	102,600
Tax recovered on Gift Aid	36,000	-	36,000	32,000
Open Plate Offerings	9,000	-	9,000	7,200
Rental Income	30,000	-	30,000	30,000
Café Income	14,000		14,000	18,000
Sum-Up Payments	2,400		2,400	3,000
Weddings/Funerals	1,000		1,000	1,000
General Trustees	-		-	4,000
Other offerings and donations	9,200	-	9,200	12,000
Total Income	**191,000**	**40,000**	**231,000**	**212,200**

Expenditure

	Unrestricted Funds	Restricted Funds	Total	2023
	£	£	£	£
Charitable Activities				
Giving to Grow	84,000	-	84,000	64,846
Presbytery Dues	1,712	-	1,712	1,203
Minister's expenses	1,500	-	1,500	1,485
Repairs and Maintenance	24,000	-	24,000	67,200
Salary Costs	28,000	51,500	79,500	53,312
Council Tax	4,300	-	4,300	3,786
Insurance	6,000	-	6,000	5,638
Energy	24,000	2,000	26,000	10,563
Church Office expenses	2,000	-	2,000	4,108
Organ/piano Maintenance	190	-	190	190
Church Cleaning expenses	1,000	-	1,000	795
Mission and Wider Work	500	-	500	1,554
Guild expenses	-	-	-	-
Training	110	-	110	110
Coffees and Teas	500	134	634	606
Equipment	500	224	724	420
Water	4,000	-	4,000	4,343
Café expenses	16,000	-	16,000	10,138
Café donations to third parties	-	-	-	-
Other expenses	10,000	-	10,000	7,856
Miscellaneous Expenses	8,000	-	8,000	7,856
Governance Costs	1,180	-	1,180	1,180
Charitable Activities	**217,492**	**53,858**	**271,350**	**247,190**
Surplus/Defecit	**(26,492)**	**(13,858)**	**(40,350)**	**(34,990)**