

**The Church of Scotland**

**Caldwell Parish Church of Scotland**

Congregational No: 110604

Charity No: SC008214

**Accounts for the year to 31 December 2022**

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## Reference and Administrative Information

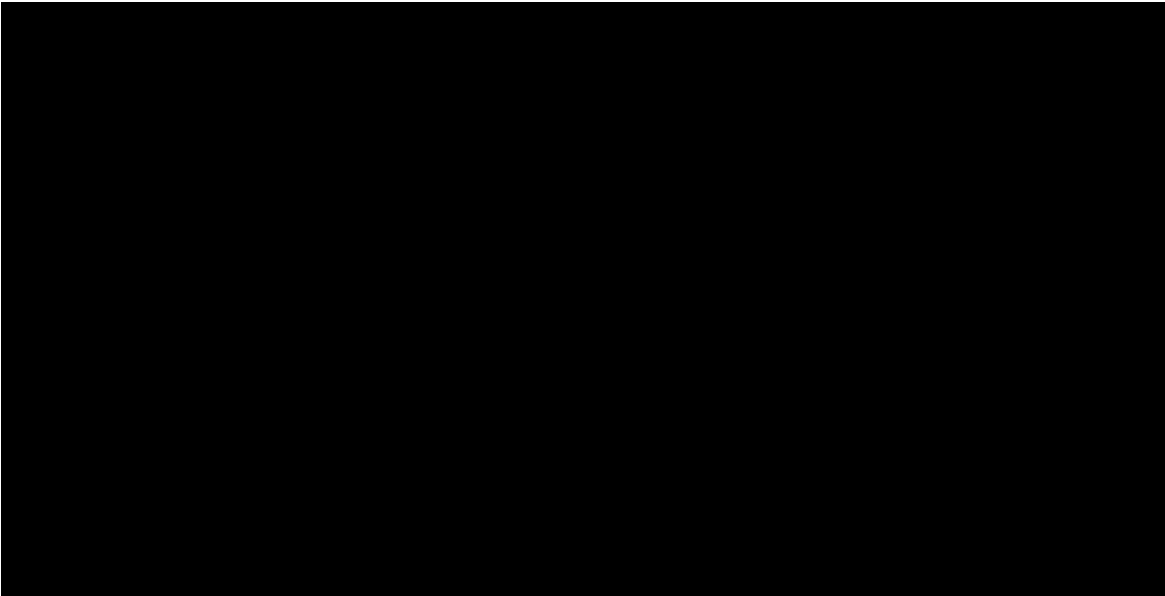
Charity Name: Caldwell Parish Church of Scotland

Charity Registration Number: SC008214

Congregational Reference No: 110604

Contact Address: 

### Trustees



### Bankers

Bank of Scotland, Main Street, Barrhead

# **Trustees' Annual Report for the 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.

### **Recruitment and Appointment of Trustees**

The Minister and Elders, who form the Kirk Session and the Congregational Board, are the charity trustees. Elders are chosen from members of the church who are considered to have the appropriate gifts and skills. The Congregational Board consists of the members of the Kirk Session **and an equal number or smaller number of other members of the congregation who are believed to have the skills and commitment to** contribute to the management affairs of the Church and are elected at the Annual Stated Meeting to serve for a period of three years, after which they must seek re-election at the next Annual Stated Meeting if they wish to continue in office.

The Roll as at 31 December 2022 was 187 adults with 1 death. There are at present 17 Elders and 5 elected members of the Congregational Board.

### **Organisational Structure**

Both the Kirk Session and the Congregational Board met throughout the year in person and online, in accordance with Scottish Government legislation and Church of Scotland Covid 19 Guideline and restrictions as they applied.

**The Board appoints a finance committee, a property committee, a grounds committee and other ad hoc committees as required. There is a** flower committee and groups working with children and young people, each made up of volunteers.

The Kirk Session appoints the organist and choirmaster and the church officer, their remuneration being a matter for the Board. The post of **church officer is currently vacant.**

### **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 territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

The congregations of Caldwell and Dunlop have been successfully linked to form one charge since January 2009.

Caldwell is the only church in the village of Uplawmoor, serving the whole community including surrounding homes and farms in both East Renfrewshire and East Ayrshire.

In May 2021, the General Assembly of the Church of Scotland passed a new Presbytery Mission Plan Act with a clear Mission First directive. Caldwell's status as a linked charge with Dunlop was impacted by the Presbytery Mission Plan Act which discourages linkages, favouring **instead the union of two or more congregations under the Unitary Constitution. Such a union involves the union of charges, parishes, Kirk Sessions, Financial Boards, property and funds. This structure requires fewer committee meetings and associated administration, enabling** time, people and resources to be shaped and directed to local Mission. In December 2021, after long and careful consideration, the joint Kirk Session of Caldwell linked with Dunlop unanimously approved moving forward with a Union with both church buildings retained, with Sunday service of worship in both villages and with the [REDACTED] retaining her unrestricted tenure.

The impact of the Presbytery Mission Plan Act continued throughout 2022. With agreement at Presbytery level for the proposed union, our church buildings, both Caldwell and Dunlop, were subsequently listed Category A for retention, allowing us to move forward with confidence. At the end of September 2022 all business from the Presbytery of Irvine and Kilmarnock moved to the new Presbytery of the South West of Scotland. The South West Presbytery had its first meeting on 1 October 2022.

**In November 2022 the SW Presbytery Planning Committee set out the process for implementation of Mission Plan objectives. This included** the proposed union of Caldwell and Dunlop Parish Churches, stage 1 of which is now complete with formal written consent given by our Minister to the Union. With the process ongoing, we can begin the more detailed discussions with Dunlop on how the Union will work **in practice and missionally.**

## **Trustees' Annual Report for the year ended 31 December 2022 (cont'd)**

As the year progressed, there was an easing of the impact and restrictions of Covid 19 and subsequent variants. With our weekly worship ongoing, we welcomed the return of most of our church based activities, including the Bikers' group, Senior meetings, Soup and Snack lunches, fundraisers and children's activities. The Bible Exploration Group meets weekly online.

We record our weekly worship services and upload to You Tube and the church website. With enhancements to our AV systems, our aim is to enable live streaming of our Sunday and other services. At present, online worshippers can view live services from Dunlop.

Crucially, the financial stewardship, administration, outreach and pastoral care arrangements, property and grounds maintenance, repair and cleaning continued throughout the year, providing the support framework for all that occurs in the church.

The commitment and energy given by those involved in all church activities including our zoom and online congregation, is vital to the delivery of our mission objectives as we seek to remain relevant and strengthen our presence within the community.

The decision to reorder our Sanctuary and remove the church pews was taken by the Board and Session in January 2021, with the aim of offering a more flexible, responsive and welcoming space.

With issues, unconnected to Caldwell, yet to be resolved at Presbytery level, this work remains on hold. Considering the delay and subsequent cost of living crisis it was thought prudent to revisit the costings associated with the project and explore the availability of funding.

As expected, costs have risen considerably and therefore we are currently seeking assistance and advice from Presbytery on options and appropriate funding streams.

### **Achievements, Performance and the Future**

We remain committed to our Mission led objectives, being sensitive and responsive to individual, family and community needs across our Parish.

We were delighted to renew our links with the local primary school throughout 2022, with services in school and in church, railing art and messaging and we look forward to strengthening that relationship going forward,

Over the year we had one wedding and two baptisms in the church. In addition to weekly worship, we have seen a welcome return to our choir; Holy Communion, Easter, Harvest, Watchnight and Christingle Services.

Our Messy Church activities continue to grow with 18 children and their families regularly participating in our events. We were delighted to receive requests from parents involved in Messy Church for a Sunday School. How we proceed will be discussed with parents in the New Year.

We are currently hosting a 25 week placement of a Ministry Candidate in training. Katrona Templeton works with the Deaf Church in Kilmarnock and to date has participated and led in many aspects of worship in Caldwell and Dunlop, and other activities.

We offer multiple and varied options for worship that reflect the needs and preferences of members and parishioners. The improvements to our AV system are ongoing and will enable livestreaming of all our church services with the added opportunity to access and use in real time the many Christian and church support materials to enhance our activities. Worship takes place each Sunday at 10am with tea and coffee available after the service. Our central location within the village enables us to use the front of the church and railings to best effect for Christian messaging and themed displays.

Going forward, our resolve and intent remain strong as we look ahead with enthusiasm to our Union with Dunlop and to improving and enhancing our missions in the Parish.

### **Financial Review**

There was a deficit for the year of £21,976 (2020: surplus £21,913). No units in the Church of Scotland Growth Fund were purchased this year. The income derived from donations and fundraising has been analysed in note 3 of the accounts. The Caldwell manse was rented out for the full year. The analysis of the expenditure can be seen in note 4 of the accounts.

### **Reserves Policy**

It is the Trustees' policy to manage effectively the reserves and ensure there are sufficient funds to cover 6 months expenditure. However, additional reserves are being held as a contingency for additional fabric repairs to the ageing properties.

At the year end the Church had unrestricted funds of £133,205 of which £6,633 has been assigned to the Fabric Fund and £2,427 is held in the Kirk Session Fund for dispersal at the discretion of the Kirk Session. The balance of £124,145 is the Reserve Fund which will be used when the needs arise.

## **Trustees' Annual Report for the year ended 31 December 2022 (cont'd)**

### **Statement of Trustees' Responsibilities**

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year and 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. The trustees 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

**S**

Session Clerk  
26 February 2023

# Independent Examiner's Report to the Trustees of Caldwell Parish Church of Scotland

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

My 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 trustees concerning 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

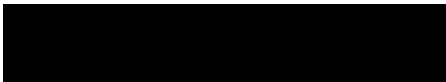
In the course of my examination, no matter has come to my attention

- 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 Account Regulations,
  - and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Account 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.

Signed:



Name:



Address:



Date:

20th March 2023

**Caldwell Parish Church of Scotland**  
**Receipt and Payments Account**  
**Year ended 31 December 2022**

		Unrestricted		
	Note	Funds 2022 £	Total 2022 £	Total 2021 £
<b>Receipts</b>				
Donations	3	38,533	38,533	42,398
Legacies				20,392
Weddings & Funerals		560	560	120
Fundraising Events	3	935	935	
Bank & Deposit Income		446	446	86
Investment Income		944	944	1,030
<b>Sub Total</b>		<b>41,418</b>	<b>41,418</b>	<b>64,026</b>
Rental of manse		6,808	6,808	7,790
Collections for third parties		1,700	1,700	835
<b>Total Receipts</b>		<b>49,926</b>	<b>49,926</b>	<b>72,651</b>
<b>Payments</b>				
Charitable Activities	4	71,902	71,902	50,738
Purchase of Investments				
<b>Total Payments</b>		<b>71,902</b>	<b>71,902</b>	<b>50,738</b>
<b>(Deficit)/ Surplus for year</b>		<b>(21,976)</b>	<b>(21,976)</b>	<b>21,913</b>

**Statement of Balances**  
**As at 31 December 2022**

		Unrestricted		
	Note	Funds 2022 £	Total 2022 £	Total 2021 £
<b>Bank Balances</b>				
As at 1 January 2022		108,822	108,822	86,909
Excess of receipts over payments		(21,976)	(21,976)	21,913
Balance as at 31 December 2022	2	<b>86,846</b>	<b>86,846</b>	<b>108,822</b>
<b>Investments at Market Value</b>		<b>46,359</b>	<b>46,359</b>	<b>51,852</b>
(cost £44,976)				

The accounts were approved by the Kirk Session/Congregational Board on 26 February 2023  
For and on behalf of the **Kirk** Session/Congregational Board

**Caldwell Parish Church of Scotland**  
**Notes to Accounts**  
**Year ended 31 December 2022**

**1. Trustee Remuneration and Related Party Transactions**

There were no trustees' remuneration or other benefits in the year.

During the year expenses of £480 were incurred by [REDACTED]

<b>2. Bank Balances</b>	<b>2022</b>	<b>2021</b>
	£	£
Bank Current Account	18,890	22,256
Deposit Account - C.O.S Investors Trust	67,956	86,566
<b>Total</b>	<b>86,846</b>	<b>108,822</b>

**Movement of Funds**

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains & losses £	At 31 Dec 2022 £
<b>Unrestricted Funds</b>						
Reserve Fund	149,906	383		(20,651)	(5,493)	124,145
Fabric Fund	8,455	36	(18,663)	16,805		6,633
Kirk Session Fund	2,313	13	(50)	151		2,427
General Fund		49,494	(53,189)	3,695		
<b>Total Funds</b>	<b>160,674</b>	<b>49,926</b>	<b>(71,902)</b>		<b>(5,493)</b>	<b>133,205</b>

**Purpose of Unrestricted Funds**

Fabric Fund	The trustees have set aside funds for the maintenance of the Church property
Kirk Session Fund	This fund is to be dispersed at the discretion of the Kirk Session

**3. Revenue**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Donations</b>		
Freewill offerings	31,312	33,047
Tax recovered on Gift Aid Donations	3,924	8,439
Open Plate	1,214	521
Other Offerings	2,083	391
<b>Total</b>	<b>38,533</b>	<b>42,398</b>
<b>Fundraising</b>		
Soup, sandwiches & coffee	935	
Regular Fund raising events		
<b>Total</b>	<b>935</b>	



**Caldwell Parish Church of Scotland**  
**Notes to Accounts**  
**Year ended 31 December 2022**

**4. Expenditure**

	<b>2022</b>	<b>2021</b>
	£	£
National Ministry & Mission & Wider Work		
Ministries & Mission	37,360	33,578
Presbytery Dues		790
	<b>37,360</b>	<b>34,368</b>
Local Staffing Costs		
Minister's travelling expenses	480	480
Minister's telephone & other expenses		
Other remuneration	2,570	1,175
	<b>3,050</b>	<b>1,655</b>
Building Costs		
Fabric Repairs	16,599	457
IT costs	566	1,571
Heat & Light	4,660	3,776
Insurance	2,083	1,971
Manse Fabric Repairs	2,064	668
	<b>25,972</b>	<b>8,443</b>
Other Local Costs		
Telephone, printing	20	120
Congregational Organisations	100	
Piano Tuning		
Church Grounds		230
Manse Grounds		
Linkage Shared Expenses	1,949	3,515
Other Expenses	1,751	1,572
Collections for third parties	1,700	835
	<b>5,520</b>	<b>6,272</b>
<b>Charitable Activities</b>	<b>71,902</b>	<b>50,738</b>
Purchase of Investments		
<b>Total Expenditure</b>	<b>71,902</b>	<b>50,738</b>

**5. Collections for third parties**

Ukraine Appeal £578, Pakistan Flood Relief £772, ER Foodbank £350

**6. Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipend 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 fifth and subsequent years) £35,269.