

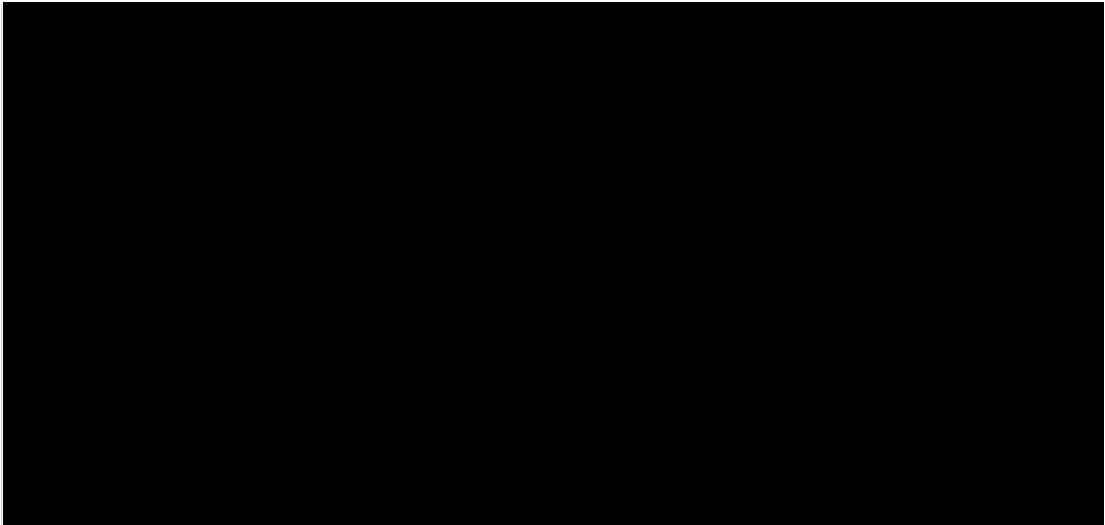
KIRKURD AND NEWLANDS PARISH CHURCH
ROMANNO BRIDGE, WEST LINTON

CONGREGATIONAL ACCOUNTS
YEAR ENDED 31ST DECEMBER 2024

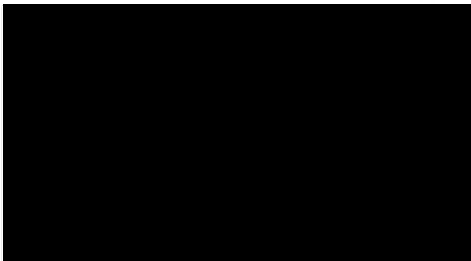
CONGREGATIONAL NUMBER: 040294
SCOTTISH CHARITY NUMBER: SCO 18087

Reference and Administration Information

Charity Name	Kirkurd and Newlands Parish Church
Charity Registration Number	SCO 18087
Congregational Reference Number	040294
Contact Address	



Independent Examiner



Bankers

Bank of Scotland
163A John Street
Penicuik
Midlothian
EH26 8AT

Trustees Annual Report

Year Ended 31st December 2024

Structure, Governance and Management

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

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session is chaired by the minister. The other 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.

Objectives and Activities

The Church exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. As a national Church, it acknowledges a distinctive call to share the Christian message with people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical activities.

On every Sunday morning, Kirkurd and Newlands welcomes everyone who wishes to come to a service of worship.

Organisation Structure

The Kirk Session, which normally meets 3-4 times a year, is responsible for financial management and the care of the heritable property as well as the spiritual well-being of the church and its members.

Since 23 March 2021, Kirkurd and Newlands has been part of a linked charge with Broughton, Glenholm and Kilbucho; Skirling; Tweedsmuir; Carlops; and St. Andrew's, West Linton. This new linkage is known as West Tweeddale. Following the creation of the West Tweeddale linkage, the Kirkurd and Newlands Church of Scotland Guild became a part of the West Tweeddale Guild.

Achievements and Performance

Services are held in Newlands Church on every Sunday. We are always delighted to welcome residents of Castle Craig Rehabilitation Clinic, and all other visitors, to our weekly services. During most of the year, the monthly parish magazine is distributed electronically, but once or twice a year physical copies are distributed to households throughout the parish.

Other highlights of 2024 included:

Messy Church: engaged in ecumenical/linkage-wide activity, holding six lively and well-attended sessions.

Pastoral Group: a linkage-wide training session was held in Newlands Church.

Open Gate: free counselling service funded by the *Go For It Fund* to offer confidential help relating to problems such as anxiety, depression, low self-esteem or parenting difficulties.

Pudding night: The very successful Pudding Night, held in February, raised £600 for Christian Aid.

Harvest Thanksgiving Service and Harvest Supper: The produce brought to the Harvest Service was donated to the Penicuik foodbank. There was also a Harvest Supper which filled the church, attracting several families and raising £350 for Practical Action.

Remembrance: wreaths laid outside Newlands Church and at the Blyth Bridge war memorial.

Contributed to **Peeblesshire Youth Trust Christmas hampers** and **Blythwood shoebox appeal**.

Christmas Gift Service: gifts distributed through the Salvation Army in the Borders.

Christmas Eve Service: the collection (£150) was donated to the Bethany Christian Trust.

Financial Review

The 2024 surplus of £4484 in unrestricted funds compares with a surplus of £1638 in 2023. In 2024, the principal sources of unrestricted income were: weekly offerings, regular Gift Aid, Standing Orders, donations and tax recovered from Gift Aid. The Fabric Fund Revenue account, held by the General Trustees for the benefit of Kirkurd & Newlands Church, fell by £7407; this was largely due to a one-off payment of £8040 to replace oil-fired heating in the Annex with electric radiators - otherwise, expenditure on church and Manse fabric is more or less covered by regular income to the Fabric Fund Revenue Account from investments. Within the West Tweeddale linkage, Kirkurd and Newlands (K&N) pays 21.1% of ministry-related costs and 25.4% of manse-related costs. The Manse Account is administered by the Treasurer of St. Andrew's Church.

The continuing generosity of everyone who gives money to the church is greatly appreciated, and remains vital for maintaining the long-term financial viability of the congregation so that it can continue to play its part in the life of the community.

Reserve Policy

It is the Trustees' policy to hold unrestricted reserves representing approximately 6-9 months expenditure. At the year end the Church held unrestricted funds of £24397 which is equivalent to about 10-11 months unrestricted expenditure (based on the average of the past three years).

Statement of Trustees' Responsibility

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 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.


Session Clerk


Dated.....

6. March 2025

KIRKURD AND NEWLANDS PARISH CHURCH

Independent Examiner's Report to the Trustees of Kirkurd and Newlands Parish Church

I report on the accounts of the church for the year ended 31st December 2024 which are set out on pages 7 to 10.

Respective responsibilities on Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirements of Regulations 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.

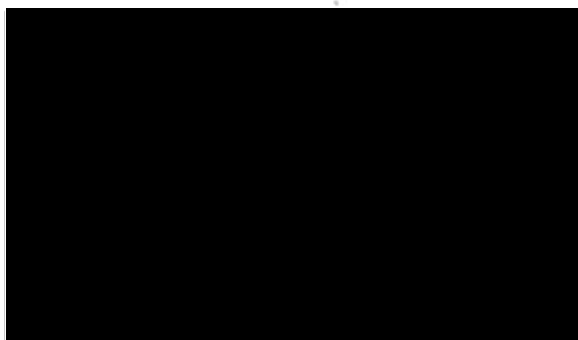
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities (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 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 Regulations 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



Dated 27 March 2025

KIRKURD AND NEWLANDS PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNTS FOR YEAR TO 31st DECEMBER 2024

GENERAL FUND

	2024			2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
INCOME				
Freewill Offering	1,386	-	1,386	1,230
Regular Gift Aid	10,594	-	10,594	10,272
Tax Recovered from Regular Gift Aid	1,536	-	1,536	2,650
Other Donations	-	-	-	150
Weddings and Funerals	100	-	100	-
Let of Premises	-	-	-	-
From Revenue Account (see note 8)	16,240	-	16,240	8,421
Historic Building VAT reclaim	-	-	-	560
Collections for other Charities	-	1,100	1,100	1,029
Evelyn Rose Bible Fund (see note 5)	-	-	-	60
Open Gate (<i>Go For It Fund</i> - see note 6)	-	-	-	-
Interest on Deposit Account & sundries	623	-	623	435
	30,479	1,100	31,579	24,807

EXPENDITURE

Charitable Activities

Church of Scotland "Giving to Grow "	9,635	-	9,635	7,945
Minister's Travelling Expenses	404	-	404	487
Minister's other expenses	119	-	119	65
Linkage Administrative Assistant & office	793	-	793	1,912
Manse Council Tax and Insurance	987	-	987	648
Manse Repairs and Gardening	1,061	-	1,061	1,123
Manse Account	-	-	-	-
Church Insurance	1,532	-	1,532	1,814
Church Repairs and Maintenance	8,555	-	8,555	4,684
Church Heating and Lighting	1,514	-	1,514	2,024
Presbytery Dues	416	-	416	263
Stationery and website	231	-	231	232
Organist (see note 2)	540	-	540	500
Fire Protection	94	-	94	236
Wreaths	64	-	64	62
Evelyn Rose Bible Fund (see note 5)	-	-	-	150
Sundries	50	-	50	85
Open Gate (<i>Go For It Fund</i> - see note 6)	-	288	288	216
Donations to other Charities	-	1,100	1,100	1,029
	25,995	1,388	27,383	23,475

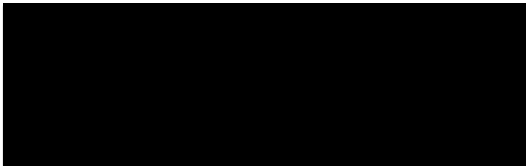
KIRKURD AND NEWLANDS PARISH CHURCH
 RECEIPTS AND PAYMENTS ACCOUNTS FOR YEAR TO 31st DECEMBER 2024

GENERAL FUND (CONTD)	2024			2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Total Income	30,479	1,100	31,579	24,807
Total Expenditure	25,995	1,388	27,383	23,475
Surplus/Deficit	4,484	-288	4,196	1,332
Surplus/Deficit	4,484	-288	4,196	1,332
General Fund Balance at 1st January	19,913	342	20,255	18,923
General Fund Balance at 31st December	24,397	54	24,451	20,255

STATEMENT OF FUNDS AT 31st DECEMBER

	2024			2023
	Current account		Deposit Fund	Total
	Unrestricted	Restricted	Unrestricted	Total
	£	£	£	£
Bank Balances				
At 1st January	7,913	342	12,000	20,255
Movement in year	-516	-288	5,000	4,196
At 31st December	7,397	54	17,000	24,451

Other Assets	£
Gift Aid tax repayments - outstanding from HMRC	2352
Unbanked cash from service on 29 December 2024	146
Liabilities	None



Dated.....6 Mar 2025.....

KIRKURD AND NEWLANDS PARISH CHURCH

APPENDIX TO RECEIPTS AND PAYMENTS ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2024

A. FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES FOR THE BENEFIT OF THE CONGREGATION: CONSOLIDATED FABRIC FUND

Movement in Year (see Note 9)

	Balance at 31/12/2023	Receipts £	Payments £	Transfers £	Balance at 31/12/2024 £	Market Value at 31/12/24 £
Capital Account:	188,913				188,913	273,882
Revenue Account:	15,242	9,493	16,900		7,835	

B. MANSE ACCOUNT HELD BY ST ANDREWS WEST LINTON ON BEHALF OF LINKAGE

	£
Balance at 1st January 2024	64
Contributions from parishes in linkage	-
Works carried out	-
Balance at 31st December 2024	64

KIRKURD AND NEWLANDS PARISH CHURCH
NOTES TO RECEIPTS AND PAYMENTS ACCOUNTS FOR YEAR ENDED 31st DECEMBER 2024

- 1 All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for National Insurance and Housing and Loan Funds. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For 2024 the minimum stipend was £31642 and the maximum stipend in 5th and subsequent years of service was £38884.
- 2 [REDACTED] received £500 as remuneration for Organist's duties during 2024.
- 3 No costs were involved for the Independent Examiner.
- 4 These accounts have been prepared on a cash basis.
- 5 The Evelyn Rose Bible Fund, established in 2016 with the retiral offering at her funeral to buy bibles for Castle Craig leavers, has been topped-up as necessary by her family. Income in 2024 was £0; expenditure £0; end year balance £1.
- 6 Open Gate (Go For It Fund project). Opening balance £341. Income in 2024 was £0; expenditure in 2024 was £288; end year balance £53.
- 7 The linkage-wide Minister's Benevolent Fund is administered by the Treasurer of St. Andrew's Church, West Linton. Opening balance £2858. Income from donations £0. Payments £200. End year balance £2658.
- 8 The Consolidated Fabric Fund Revenue Account payments comprised the £16240 transferred to the congregation's General Fund (see page 7) and administration charges of £660.