

**The Church of Scotland**

**Newton Parish Church**

# **RECEIPTS AND PAYMENTS ACCOUNTS**

**2022**

**Congregation No: 030222**

**Charity No: SC030879**

## **Reference and Administrative Information**

Charity Name: Newton Parish Church (Church of Scotland)

Charity registration Number: SC030879

Contact Address: Newton Parish Church  
Newton  
Dalkeith  
EH22 1SR

### **Trustees:**

#### **Kirk Session members**

[REDACTED]

### **Principal Office bearers**

Interim Moderator:  
Session Clerk:  
Clerk to the Board:  
Treasurer:

[REDACTED]

### **Independent examiner**

[REDACTED]

### **Bankers**

Royal Bank of Scotland  
63 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 Interim Moderator, who is a member of the Kirk Session is appointed by Presbytery.

### **Organisational Structure**

The Kirk Session is chaired by the minister and meets six times in a year. Certain responsibilities are delegated to the Property Committee as appropriate. The Kirk Session, which meets six times a year, is responsible for spiritual affairs within the church.

### **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.

The church holds public worship at 9:30 a.m. on Sunday mornings, meeting in the church building.

The Boy's Brigade Junior Section and Anchor Boys that use to meet in the church hall was disbanded during 2021 when the leader returned to the USA. The residual funds of the company, amounting to £340.72, are held in a restricted fund pending future developments

Rainbows meet one night a week. A bible study group for adults meets fortnightly.

### **Achievements and Performances**

The congregation had no full-time minister serving in 2022, the congregation having entered into a Parish Grouping with Dalkeith St John's and King's Park Church. Rev Keith Mack, minister at St John's and King's Park, serves as Interim Moderator. Rev Andrew Don, OLM assists with Sunday worship and provides pastoral support one day a week. Mrs Sue Mckenzie and Mrs Erika Pryde continue as our Outreach and Development Workers.

During the year attendance at morning worship averaged 24 adults. Attendance at worship in 202 has increased slightly over the previous year.

### **Fresh Expressions**

Over the past year the work of fresh expressions at the church hall has grown from strength to strength. Their mission is to love and serve the local community and to that end there are a number of well established groups now up and running.



## **Oasis Café**

The café originally begun with 4 small tables accommodating a group of elderly women of the church being held in the small hall. It has now grown to cater for 50-60 covers each week covering a wide demographic of the local community and uniting both the old and the new housing. The Café is open 1 morning per week from 10am – 1pm serving a selection of cakes, scones and homemade soup. People of all ages come along for fellowship, many of which are now offering to help with the café itself and giving people a purpose and something to look forward to each week.

## **Pop-up Oasis Café**

In order to connect with some of the new housing surrounding the church hall, the fresh expressions team decided to take the Oasis café on tour and set up a pop up café weekly throughout the summer months. This gave the opportunity to the residents of flats and new housing to come together over a cup of coffee and some garden games and craft activities for their children, ensuring relationships were formed between families and helping to build community.

## **The Baby Gathering**

The Baby Gathering continues to support new mums. Numbers have increased with a regular core of 10-12 who meet each Wednesday at the church hall from 10-12noon to chat over a cup of coffee and get support and advice from each other, specialist speakers and from the fresh expressions team, two of whom have backgrounds in children and family work. Many of the group now meet up with each other outwith the group and share stories, swap toys, equipment and clothes and have become good friends.

## **The Newton Hutterers**

The mens group goes from strength to strength. The group operates in a similar way to Menshed however without the restrictions and constraints of the official group. There are now 5-8 retired men who meet each Wednesday afternoon to chat about a range of subjects over a coffee and who in return offer to carry out a number of odd jobs required to help with the smooth running of the hall and planting fruit trees and hedges in the church hall garden. This has provided the group with an opportunity to avoid isolation and loneliness and have a purpose in their lives.

## **Newton Church**

Through fresh expressions connections and the work done, one of the knock on effects has been to increase the church roll from 8 regular attendees to between 20 & 30 at each service and recently saw a Baptism of one of the babies who attend the Baby Gathering.

## **School Connections**

The fresh expressions team have made connections with the local primary school and over the festive period produce 4 videos to be used in school assemblies telling the children the Christmas story. They also were invited into the school to work with each of the 15 classes doing Christmas craft workshops depicting Christmas carols. The connections made with the school is part of the aims of the fresh expression team to connect with the children and families of the community building relationships so that more families in the future will have a link with the work of the church and help towards building a Jesus centred community.

## **Trustees' Annual Report Year ended 31 December 2022 (Cont)**

### **Achievements and Performances (Contd)**

The church hall continues to be utilised on a regular basis and provides not-for-profit accommodation for pre-school children; and Youth Groups. In addition, a number of family and community events are held in the hall including family celebrations and coffee mornings.

### **Financial Review**

The principle source of income is weekly offerings and this has increased over 2021.

### **Reserves Policy**

It is the Trustees' policy to hold reserves of four to six months expenditure including designated funds. At the year end the church held unrestricted cash funds of £31,792 of which £3,370 has been designated for the Café project. This is up £10,225 from the previous year following and represents almost 12 months of recurring expenditure.

The church also held £2,308 of restricted funds which have been provided for the purpose 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 and signed on their behalf,

 

Session Clerk

20 March 2023

Date: .....



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

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 6 to 10.

## 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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) 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 Accounts (Scotland) Regulations 2006. An examination includes a review of 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 explanation 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 give 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.

.....  F C C A .....

Name: 

Address: 

Date: 21/3/2023 .....

**Newton Parish Church**  
**Receipts and Payments**  
**For the year ended 31 December 2022**

<u>Receipts</u>	<u>Note</u>	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Donations	3	18,329	1,967	20,296	11,732
Bank and Deposit INT & Dividends		5	-	5	1
National Giving Day		-	-	-	2,156
		<b>18,334</b>	<b>1,967</b>	<b>20,301</b>	<b>13,889</b>
Rental of Premises		10,208	-	10,208	4,218
Boys Brigade		-	-	-	341
Receipts from General Trustees		13,906	-	13,906	-
Hall Accessible Toilet Fund		-	-	-	1,096
LPOW - VAT Reclaim		-	-	-	-
Grants		-	2,000	2,000	-
		<b>24,114</b>	<b>2,000</b>	<b>26,114</b>	<b>5,655</b>
<b><u>Total Receipts</u></b>		<b>42,448</b>	<b>3,967</b>	<b>46,415</b>	<b>19,544</b>
<b><u>Payments</u></b>	4				
Charitable activities		32,093	4,439	36,532	18,561
Cost of generating funds		130	-	130	236
		<b>32,223</b>	<b>4,439</b>	<b>36,662</b>	<b>18,797</b>
<b><u>Total Payments</u></b>		<b>32,223</b>	<b>4,439</b>	<b>36,662</b>	<b>18,797</b>
Surplus(Excess) of Receipts over Payments for year		<b>10,224</b>	<b>(472)</b>	<b>9,753</b>	<b>747</b>

**Newton Parish Church**  
**Statement of Balances**  
**As at 31 December 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & Deposit Balances B/FWD	21,910	2,437	24,347	23,600
<b><u>Movement in Year:</u></b>				
Surplus / (Excess) of				
Receipts over Payments for year	10,225	(472)	9,753	747
Transfers	(343)	343	-	-
Bank & Deposit Balances C/FWD	<b>31,792</b>	<b>2,308</b>	<b>34,100</b>	<b>24,347</b>

**Liabilities**

Bills due in 2022 relating to 2021	General	500	-	500	-
------------------------------------	---------	-----	---	-----	---

The Accounts were approved by the Kirk Session on:

28-Mar-23

Date: .....

.....

Session Clerk



# Newton Parish Church

## Notes to the Accounts

For the year ended 31 December 2022

### 1. Trustees Remuneration and Related party Transactions

One trustee was paid £1,590 to undertake Administration and Fabric duties, and another £2,385 as organist.

### 2. Movements in Funds

	As at 01-Jan 2022	Receipts	Payments	Transfers	As at 31-Dec 2022
<b>Unrestricted Funds</b>					
General Fund	21,225	39,517	(31,977)	(343)	28,422
Oasis Cafe Fund	685	2,931	(246)	-	3,370
	<b>21,910</b>	<b>42,448</b>	<b>(32,223)</b>	<b>(343)</b>	<b>31,792</b>
<b>Restricted Funds</b>					
Boys Brigade	341	-	-	-	341
Hall Accessible Toilet	2,096	-	(2,096)	-	-
Mens Group	-	2,000	(2,343)	343	-
Respite Holiday Fund	-	1,967	-	-	1,967
	<b>2,437</b>	<b>3,967</b>	<b>(4,439)</b>	<b>343</b>	<b>2,308</b>
<b>Total Funds</b>	<b>24,347</b>	<b>46,415</b>	<b>(36,662)</b>	<b>-</b>	<b>34,100</b>

#### Purpose of Restricted Funds

Boys Brigade

Monies received from disbanded company to be held pending a new company being formed.

Hall Accessible Toilet

Community Fund-raising to assist with the upgrade to the accessible toilet facilities at the hall.

Respite Holiday Funds

Danderhall Co-op Local Community Funding to provide respite holidays within the local community area.

Mad Hutters' Mens Group

A community group providing support and assistance through practical DIY skills.

**Analysis of Income and Expenditure  
For the year ended 31 December 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>3. Analysis of Donations</b>				
FWO Scheme (Non Gift Aid)	1,817	-	1,817	1,722
Gift Aid Donations (inc Bank)	3,606	-	3,606	3,617
Gift Aid – Tax recovered	4,073	-	4,073	586
Donations (inc Bank Non Gift Aid)	484	-	484	4
Ordinary Offerings (Open Plate)	3,549	-	3,549	2,422
Weddings & Funerals	690	-	690	450
Café Income	4,111	-	4,111	2,931
		-	-	-
<b>Total</b>	<b>18,329</b>	<b>-</b>	<b>18,329</b>	<b>11,732</b>
<b>4. Analysis of Payments</b>				
<b>Cost of generating Funds</b>				
FWO envelopes	130	-	130	236
<b>Total</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>236</b>
<b>Charitable Activities</b>				
Ministries & Mission	1,545	-	1,545	1,559
Presbytery Dues	131	-	131	142
Ministers Expenses	-	-	-	-
Cleaners Salaries	3,058	-	3,058	2,786
HMRC	861	-	861	960
Organist	1,656	-	1,656	1,872
Caretaker	826	-	826	838
Book-keeper/Admin Assistant	815	-	815	787
Café expenses	1,957	-	1,957	246
Heating & Lighting	6,312	-	6,312	2,937
Fabric Repairs & Maintenance	8,854	4,439	13,294	705
Insurance	2,202	-	2,202	2,089
Telephone	676	-	676	633
Development Workers Expenses	893	-	893	1,894
Other Expenses – General Account	215	-	215	-
Miscellaneous	2,092	-	2,092	1,113
Life and Work	-	-	-	-
<b>Total</b>	<b>32,093.79</b>	<b>4,439</b>	<b>36,533</b>	<b>18,561</b>

## 5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all Minister's stipends and employer's National Insurance, pension and Housing and Loan Fund.

Minister's 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 5th and subsequent years of service - £35,269.



# Newton Parish Church

## APPENDIX

	2022	2021
	£	£
<b><u>CAPITAL ACCOUNT</u></b>		
<b>Credit Balances held as at 31 December (at Cost)</b>		
CofS Deposit Funds	44,922	52,827
CofS Investor Trust Growth Funds	76,111	76,110
CofS Investor Trust Income Funds	76,097	76,097
	<b>197,130</b>	<b>205,034</b>
<b>Market Value</b>		
CofS Deposit Funds	44,922	52,827
CofS Investor Trust Growth Funds	84,769	94,815
CofS Investor Trust Income Funds	68,851	81,369
	<b>198,542</b>	<b>229,011</b>
In 2018 the Kirk Session approved the donation of £20,000 of capital to four congregations within Lothian Presbytery. These were made in 2019 by the General Trustees to the recipient congregations.		
<b><u>REVENUE ACCOUNT</u></b>		
<b>Credit Balances held as at 31 December</b>	<b>4,733</b>	<b>6,239</b>
<b>Income on Revenue Account</b>		
Interest	-	59
CofS Investors Trust Dividend Income	4,902	4,492
<b>Total Revenue Income</b>	<b>4,902</b>	<b>4,551</b>
<b>Expenditure on Revenue Account</b>		
Fabric Expenditure	6,000	-
Adminstration Costs	408	-
<b>Total Revenue Expenditure</b>	<b>6,408</b>	<b>-</b>

# **Newton Parish Church Budget**

## **Income**

FWO Scheme (Non Gift Aid)
FWO Gift Aid Donations
Gift Aid – Direct to Bank
Bank – Non Gift Aid
Gift Aid – Tax recovered
Donations
Offerings (Open Plate)
Misc.
Café Income
Weddings & Funerals
Dividends & Interest
Hall Lets
CofS Revenue Account

## **Total Income Budget**

## **Expenditure**

Ministries & Mission
Presbytery Dues
FWO Envelopes
Organist
Caretaker
Electricity – Hall
Electricity – Church
Gas – Hall
Gas – Church
Cleaning – Church
Cleaning – Hall
HMRC – Tax & NI
Administration Assistance
Fabric Repairs & Maintenance
Insurance
Telephone
Miscellaneous
Cleaning Materials
Development Workers Expenses
Café Expenditure

## **Total Expenditure Budget**

## **Actual/Budget Surplus/(Deficit)**

2022 Actual £	2023 Budget £
1,817	1,500
1,663	1,500
1,942	1,900
130	150
4,073	1,600
353	200
3,548	2,000
341	-
4,110	4,000
690	250
5	1
10,206	7,500
13,905	4,500
<b>42,783</b>	<b>25,101</b>
1,545	-
131	150
130	130
1,656	1,000
826	900
1,268	1,750
420	500
4,006	6,000
617	400
1,019	1,100
2,038	2,400
861	750
815	850
8,854	1,000
2,202	2,250
676	720
2,056	2,000
215	400
893	3,000
1,956	2,000
<b>32,184</b>	<b>27,300</b>
<b>10,599</b>	<b>(2,199)</b>