



**KIRKNEWTON AND EAST CALDER PARISH
CHURCH OF SCOTLAND**

Congregational Number 020147

Scottish Charity Number SC006973

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

Reference and Administrative Information

Charity Name: Kirknewton and East Calder Parish Church of Scotland

Charity Registration Number: SC006973

Congregation Reference Number: 020147

Contact Address:



Trustees

Kirk Session

Mr		Mrs		Mrs		Mr	
Mrs		Mrs		Mr		Rev Dr	
Mr		Mr		Mr		Mr	
Mrs		Mr		Mrs		Mr	
Mr		Mrs		Mrs		Mrs	
Mrs		(1)		(1) Mr		Mrs	
Mrs		Mr		Mr		Mrs	
Mr		Mr		Mrs		Mrs	
Miss		Miss		Mr		Mrs	
Mr							

(1) Resigned 30/01/18

It is with regret we record that [REDACTED], who was a member of the Kirk Session, died on 14th March 2017.

Congregational Board

Mr		Miss		Mrs		Mr	
Mr		(2) Mrs		Mr		Mrs	
Mr		Mrs		Mr		(3) Mr	
Mrs							

(2) Retired – 14/03/17

(3) Appointed 25/04/17

Principal Office-bearers

Minister:

Interim Moderator:

Auxiliary Minister:

Locum Minister:

Session Clerk:

Clerk to the Board:

Church Treasurer:

Rev Dr	
Rev Dr	
Rev	
Mr	
Mrs	
Mrs	

Independent Examiner

[REDACTED] BSc (Hons) CIPFA (The Chartered Institute of Public Finance and Accountancy)

Bankers

The Clydesdale Bank PLC
Mid Calder Branch
Almondvale Boulevard
Livingston
EH54 6QL

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2017

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals, who are believed to have skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets six times a year. Certain responsibilities are delegated to the Publications & Communications, Social & Community, Property and Finance Committees. There are also Task Groups to meet as and when the need arises namely Catering and Sound and Vision. There is also a Group which in normal times provides support and assistance to the minister on a regular basis and reports to the Kirk Session; but during the vacancy its services have not been required.

The Kirk Session, which meets nine times a year, is responsible for spiritual affairs within the Church and is chaired by the minister.

Vacancy

We have been vacant now for just over a year. As soon as we were able, we moved swiftly to prepare a Parish Profile (approved by Session on 31st January 2017) and the congregation elected a Nominating Committee on 12th February 2017. Our first advertisement for the position of minister for our congregation appeared in the May edition of Life and Work. The Nominating Committee has worked tirelessly to attract a new minister over the year and will continue to do so until the job is done.

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.

Vision

Parish priorities

- Discover and address the needs of our Parish through various projects.
- Use and utilise all networks with different role players in the Parish.
- Have a presence in times of crisis, bereavement and tragedy in our communities.
- Be an integral partner of the local schools.
- Be an essential partner of the local leadership.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2017

Vision (cont.)

Congregational priorities

- Ensure that there are regular worship services in place.
- Ensure that each and everyone in the congregation has access to pastoral and spiritual care through groups, projects and worship initiatives.
- Ensure that there are enough opportunities for everyone in the congregation to be spiritually “fed”.

Young people priorities

- Ensure that our congregational life is inclusive and welcoming to young people/teenagers.
- Ensure that there are enough volunteers to assist and accompany the young people on their spiritual journeys.

As a congregation we have the vision to be an outward and inward-looking congregation, always making sure that we reach out to all members of the Parish but also making sure that the members of the congregation are spiritually nourished and pastorally cared for. We want to make sure that God’s mission is to all people within the congregation, and in the Parish – to young and old, rich and poor.

We are on track to achieving our vision in most areas. However, we currently struggle with an aspect of our aspirations for young people. As you will read below, two of our organisations are concerned about low numbers as well as a lack of sufficient volunteers. Naturally, as a congregation we will try to address these issues.

Achievements and Performance

The Congregation

The congregation of Kirknewton and East Calder has ecumenical relationships with St Theresa’s Catholic Church and Dalmahoy Episcopal Church. There are also links with the wider community through communication and participation with Community Councils, School Chaplaincies, Kirknewton Community Trust, Gala Committees, Councillors, the local Member of Parliament and the local Members of the Scottish Parliament.

In Kirknewton and East Calder there are three opportunities for worship on a Sunday: the morning services in Kirknewton Church at 9.45am and in East Calder Church at 11.15am as well as an informal evening gathering called ‘In Focus’ (see below for further details) in the Church Hall at 6.30pm. There is also a midweek time of praise, worship and fellowship (‘The Break’-see below for further details) twice a month. These are attended by approximately 160 adults and young people.

Church groups include Bible Study Group, Boys’ Brigade, EnerJ, Forget Me Not Café (Dementia Café), Holiday Club, House Groups, In Focus, Kirknewton Baby & Toddler Group, Kosy Kaff, Lunch Club, Men’s Fellowship, Praise Band, Prayer Group, Singing Group, The Break, The Guild and Youth Church. The Church halls are made available to and used by local groups as we reach out to the community and assist with meeting the needs of parish residents. Members of the congregation also participate at our village galas especially at East Calder. As another outreach, the congregation organises carol singing round Kirknewton on Christmas Eve.

At the annual Bereavement Service held in December we lit approximately 50 candles in memory of those who have passed away.

During this year of vacancy, thanks to many people in the congregation taking on more responsibilities and thanks to being ably led by our Interim Moderator, Rev Dr [REDACTED], we have kept everything going and, indeed, we have moved some things forward. The Break now runs twice a month in conjunction with the Lunch Club and we now provide a service to look after children of EnerJ age when EnerJ is not meeting and we offer crèche facilities.

The activities of the congregation require the generous giving of time, talent and money on the part of members and adherents for which we thank God. Although on occasions a little more resource would be welcomed, this does not diminish in any way our thankfulness for the resources that are available which enable us to do so much.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2017

Stewardship

Our objective with Stewardship is to integrate this into the life of the congregation and to maximise the giving of the congregation in terms of time, talents and money. Our aim is to promote and proclaim the biblical message of gifts and talents, to allow people to discover their own gifts and talents and to use these to the glory of God. The focus in 2017 was time where the congregation was challenged to consider how they spent that most wonderful gift from God. Thanks go to [REDACTED], our Stewardship Consultant from the Church of Scotland, for her valued advice and assistance.

Alpha Course

We ran a successful Alpha Course aimed at members of our congregation starting on 18 January 2017 and running every Wednesday for 11 weeks. 18 people attended. The Rev Dr [REDACTED] of Broxburn Parish Church, our Interim Moderator, led the Alpha Course assisted by [REDACTED].

Our Groups and Organisations

Bible Study Group

This group comprises ladies from the congregation who meet in Kirknewton Church Hall for about an hour on the last Wednesday of every month. The group is led by the minister (currently by our Locum Minister) with the aim of exploring particular Bible texts or wider Bible topics in relaxed and informal surroundings, which allows a freedom for people to voice concerns and anxieties about the Bible, the church and the world. Of course, in addition to the formal discussion and learning there is also fun and laughter as the group share with each other life's ups and downs and put the world to rights. The regular attendance is around 8 ladies although any gentlemen in the congregation would be made most welcome.

Boys' Brigade

At the beginning of 2017, 23 Boys were attending on a regular basis and we are delighted that after the summer break our numbers have risen to 32. One of our young men has almost finished the work required for his Queen's Badge with another three just beginning. During the year the Boys have participated in a number of Battalion events and held what has become an annual Burns Supper and Quiz during January. The support we received from the congregation was appreciated. The annual camp was held at Canty Bay, North Berwick, and Boys and leaders thoroughly enjoyed their time away. We hope that our numbers will continue to rise in the coming year.

EnerJ

The leaders are pleased that numbers at EnerJ are greater than last year with about 10-12 children attending each week. There are 15 children on the register who all come along. During the year, EnerJ has been going on a journey through the Bible and has created a large creation scene over several months which the children enjoyed very much. A teddy party was organised where the children invited friends and there were 20 children all very engaged and enjoying their time with us. The leaders continue to work on ways of welcoming children to EnerJ - the newest project has been setting up a Facebook page and posting what the children get up to so as parents can see and want to send their children to join in. The leaders work well as a team and prayerfully plan our program trying to ensure each child is encouraged on their faith journey.

Forget Me Not Café (Dementia Café)

The café meets on the last Thursday of each month between 10am and 12noon in East Calder Church Hall and caters for people with dementia and their carers. It is run under the auspices of the Livingston Branch of Alzheimer Scotland (Registered Charity No. SC022315) and it is managed by several volunteers from within the congregation. There are also some volunteers from outwith the congregation. Those who come along enjoy playing board games, taking part in quizzes (which help as memory joggers), singalongs, or just chatting with each other and enjoying a cup of tea. They also meet representatives of the local Alzheimer Scotland Society, who answer any questions that they or their carers may have.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2017

Holiday Club

The annual Holiday Club is a key outreach project for the congregation. The leaders used a Scripture Union programme and each day the children enjoyed a Bible story, songs, games, crafts, drama, short DVD and messy challenges. This year 50 children registered for the Holiday Club with a daily average of 39 attending. The Holiday Club programme which was chosen for this year was "Guardians of Ancora" which was led by a dedicated team of 40 people. The Friday evening review was attended by over 100 people from both the church and community and several families came along to the Sunday morning Holiday Club Service. The team plan to run the follow up programme "Guardians of Ancora – Treasure Seekers" in 2018.

House Groups

The House Group programme continues to provide an informal environment for fellowship, sharing, learning and encouragement as God's Word is studied. There are two House Groups, with a total of between 15 and 20 people meeting on a weekly basis. During the 2017/2018 church year, the groups are studying the Gospel of John.

In Focus

In September 2017 In Focus, the Sunday evening time of Worship, Praise and Fellowship started its 16th year.

This year, as in previous years, there are different categories of evening:

- Cafe: My favourite 5 Mission Praise worship songs.
- Experiential: Sharing experience of aspects of God's nature.
- Reflection: On the verses of MP 760 "When we walk with the Lord".
- Songs of Praise evenings.
- Talks on 'Big Issues' from a Christian perspective.

In Focus meets in East Calder Church hall and is supported on a weekly basis by between 24 and 30 people.

Kirknewton Baby & Toddler Group

Throughout this year the group's weekly attendance level has fluctuated greatly. Another fun-filled calendar has been enjoyed including an Easter Egg Hunt, Mother's Day crafts, the Teddy Bears' Picnic, making Father's Day cards, Halloween and Christmas parties. An extra little party to say goodbye to some older children was also held. One of the committee members made some beautiful gifts for the children to take home to mummy on Mother's Day week. A new idea is to have Bookbug every Thursday. At the Kirknewton Volunteer Awards the current group won Committee of the Year award! It was a fantastic evening and the award was a lovely surprise. Over the course of the next 12 months all of those holding roles on the current committee will likely be standing down. Social media will be used to advertise for volunteers to try to ensure the group stays open in the village. In the middle of this year some devastating news was received that one of the former committee members, [REDACTED], had suddenly passed away. Both of [REDACTED]'s sons [REDACTED] and [REDACTED] had attended this group. She was an amazing friend and mum and will always be missed.

Kosy Kaff

The Kosy Kaff is a community outreach benefiting local primary school age children. The children enjoy hot chocolate and home baking which is provided free of charge by the wonderful, PVG'd, volunteers and funded by the Church. Kosy Kaff has been running in the Kirknewton village hall on a regular basis for approximately eight years. The last two years have seen a steady decline in the number of volunteers available to help with Kosy Kaff. The team, therefore, decided to reduce the frequency to the first and third Fridays of each month. An unfortunate result of this reorganisation is that there has been a corresponding fall in attendance from the local children. We trust that our Lord will provide additional volunteers if this local outreach is to continue.

Lunch Club

After many years of faithful service four of the Lunch Club's volunteers retired. However, a new team has taken over to enable this worthwhile service to the community to continue. Also, the existing team of ladies and gentlemen from the congregation who supply soup and sweets has been supplemented by several new volunteers. So far, we are serving meals to around 30-32 people and hopefully this number will continue.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2017

Men's Fellowship

This year the Men's Fellowship has been having an enforced break due to other priorities for the Conveners. However, two meetings towards the end of the year reinforced the desire to sustain this important aspect of our Church fellowship and worship. So, the members are thankful to have been blessed with a renewed purpose and sense of direction from a new team that is to take on the task of organising future meetings from 2018.

Praise Band

There are currently 6 musicians in the Praise Band comprising of varying ages. The Band has participated in ecumenical services in different churches around the area, when required, and realise that the Praise Band can be of benefit to people outwith the congregation. The Praise Band also takes part in carol services for different organisations and has provided music for other special services and events connected with the Church.

Prayer Group

In addition to the regular Monday evening meetings, the Prayer Group encourages prayer in small groups of 2 and 3 and with individuals as they seek personal prayer for current situations. The Group's performance is measured in many ways outwith the members' control. The Group aims for confidential, caring and loving support. People are able to request this anonymously via a prayer link on the Church's website. A room within the sanctuary at East Calder Church was refurbished for use for prayer and quiet time. In addition, a prayer ministry team has been trained to provide one-to-one prayer after the Sunday morning service.

Singing Group

The Singing Group meets weekly on Tuesdays in Kirknewton Church. The group has gained a new member this year and now totals 11 in all (including our pianist [REDACTED]). In addition to leading the hymns at Kirknewton, the group usually conclude the service with an exit hymn. The singers have sung individual pieces at Easter and Remembrance Sunday this year and performed again during the Christmas period. Anyone who just wishes to sing is most welcome even if unable to attend the Sunday services in Kirknewton. Additional voices on special occasions would be really appreciated.

The Break

The Break, the Church's midweek time of praise, worship and fellowship, meets on the first and third Thursday of the month (after the Lunch Club) and is led by members of our fellowship. Each half hour meeting gives the opportunity for singing, praying and to hear a message from God's word. The theme for the 2017/2018 church year is 'The Sermon on the Mount'. Between 12 and 16 people attend the Break.

The Guild

This year the Guild celebrated the 130th Anniversary of the founding of the Church of Scotland Guild and the 90th year of the Guild here at East Calder. The Church's Guild have 24 members at present and the meetings are well attended. The members continue to support the wider work of the Guild in projects both at home and abroad. The members also enjoy, through speakers on a variety of topics, finding out about the changing world around us. Within the West Lothian area the members regularly meet with friends from other Guilds for worship and social events.

Youth Church

The Youth Church consists of on average 3 teenagers with a total of 3 leaders. There is a very wide range of Bible-centred activities which vary from Bible teaching, games and CDs to personal faith development. The Youth Church has outings and events which are designed to bring the members all together. The group also has speakers and engages in discussions on important topics. It is noticeable that regular membership has dropped and leaders have decreased, making the Youth Church less tenable going forward. These circumstances make it difficult to plan programs that are sustainable with lack of regular attendance and minimum number of leaders.

THANK YOU: All the activities were the result of a great deal of time and effort on the part of those who planned and organised, and the success depended on the willingness of many to support and participate. The Trustees are deeply grateful to all office bearers and members for their continued support of, and interest in, the continuing local, national and international work of the Church.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2017

Financial Review

In 2017 total income was £109,862 while payments totalled £110,556, resulting in a small deficit of £694. While the year-end position in 2016 was a surplus of £9,944, this was overinflated due to receipt of a £5,000 legacy from a former Church member in late 2016. Inversely, the investment of this legacy in the Church of Scotland Investors' Trust Growth Fund (see Note 2) has contributed to the deficit position in 2017 as it is treated as an expense this year. Further to this, Church organisations recorded an overall deficit.

The principal source of income remains weekly offerings and tax recovered on Gift Aid donations (see Note 3). Compared to 2016, there has been an 11% reduction in such donations; however, a 15% increase in open plate donations has helped offset some of the difference.

While income has been lower compared to 2016, so too has expenditure, which has helped reduce the size of the resultant deficit. The largest single payment was the Ministries and Mission contribution, which was £52,246 (reduced to reflect the vacancy). 84% of this sum went to the Ministries Council and was our contribution to the cost of parish ministers and those in other parish posts which are in the Presbytery Plans. The remaining 16% was used for the work of other councils, committees and departments of the Church.

During 2017 significant expenditure for the Church included work on slates and guttering, the repair of lightning conductors, repairs to the windows at Kirknewton Church and re-doing both the floor and lighting in East Calder Church Hall.

Vacancy expenses, namely advertising the position within The Church of Scotland Life & Work magazine, are included within Note 4.

In terms of fundraising, the congregation raised £786 at the Spring Fayre and £1,111 through activities organised for East Calder Gala, of which the latter amount was donated to the West Lothian Food Bank. In 2017 the congregation raised funds totalling £3,805 for eight charities. Collections received for the Scottish Bible Society over the Christmas period were paid in January 2018, therefore the expenditure will be included in the 2018 Report and Accounts.

Reserves Policy

It is the Trustees' policy to hold reserves at a level to meet the reasonable foreseeable financial needs of the Church. This is in conjunction with the underlying expectation that payments will be managed at a level which will broadly equal receipts. To meet unforeseen circumstances the aim is that unrestricted funds and designated funds at the end of the financial year should be at a level which could meet 11 months' normal expenditure. While the funds currently held are higher than the 11 months' Reserves Policy, this is due to lower expenditure during 2017 which is not expected to be the case during 2018.

At the year end the Church held unrestricted funds of £124,967 of which £14,795 has been designated for the fabric fund and £3,311 for use by various Church groups.

The Church also held £4,412 of restricted funds which have been provided for the purposes specified in Note 2.

**Kirknewton and East Calder Parish Church of Scotland
Trustees' Annual Report (cont.)
Year ended 31 December 2017**

Statement of Trustees' Responsibilities

The members of the Kirk Session/Congregational Board 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/Congregational Board 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

27th February 2018

Kirknewton and East Calder Parish Church of Scotland
SC006973

Independent Examiner's Report to the Trustees of Kirknewton and East Calder Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2017 which are set out on pages 11 to 16.

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

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 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.

[REDACTED]

[REDACTED] BSc (Hons) CIPFA (The Chartered Institute of Public Finance and Accountancy)

28th February 2018

Kirknewton and East Calder Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2017

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
Receipts						
Donations	3	95,028	410	-	95,438	104,032
Legacies		-	-	-	-	5,000
Activities for Generating Funds		2,536	-	-	2,536	6,091
Bank & Deposit Interest		407	-	-	407	615
Investment Income		1,056	26	-	1,082	1,002
Organisations		5,096	-	-	5,096	4,935
		<u>104,123</u>	<u>436</u>	<u>-</u>	<u>104,559</u>	<u>121,675</u>
Income from Outside Agencies						
- Use of premises		5,303	-	-	5,303	4,491
Other Receipts		-	-	-	-	-
		<u>109,426</u>	<u>436</u>	<u>-</u>	<u>109,862</u>	<u>126,166</u>
Payments						
Costs of Generating Funds	4	(270)	-	-	(270)	(306)
Charitable Activities		(98,883)	(1,034)	-	(99,917)	(111,599)
Governance Costs		(250)	-	-	(250)	(250)
Purchase of Investors' Trust						
Growth Fund Units		(5,000)	-	-	(5,000)	-
Organisations		(5,119)	-	-	(5,119)	(4,067)
		<u>(109,522)</u>	<u>(1,034)</u>	<u>-</u>	<u>(110,556)</u>	<u>(116,222)</u>
Excess of Receipts over Payments for the year before transfers		(96)	(598)	-	(694)	9,944
Transfers		-	-	-	-	-
Excess of Receipts over Payments for the year		<u>(96)</u>	<u>(598)</u>	<u>-</u>	<u>(694)</u>	<u>9,944</u>

* It is important to note that the surplus in 2016 is overinflated due to receipt of a £5,000 legacy from a former Church member and, inversely, the small deficit in 2017 includes the investment of this legacy, as it is treated as an expense in 2017.

Kirknewton and East Calder Parish Church of Scotland
Statement of Balances
At 31 December 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	125,063	5,010	-	130,073	120,129
Movement in year:					
Excess of Receipts over Payments for the year	(96)	(598)	-	(694)	9,944
Bank & deposit balances carried forward	<u>124,967</u>	<u>4,412</u>	<u>-</u>	<u>129,379</u>	<u>130,073</u>
<u>Investments at Market Value</u>					
6,985 Units in the Church of Scotland Investors' Trust Growth Fund (Cost: £13,292 – Unit price 31 December 2017 £5.10 – See note 2)	-	-	35,623	35,623	28,400
<u>Assets</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the Trustees on 27th February 2018 and signed on their behalf by:

████████████████████

Session Clerk

████████████████████

Treasurer

Kirknewton and East Calder Parish Church of Scotland

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year 14 trustees received reimbursement of expenses incurred totalling £3,967. In addition, the following trustees received payment for services provided to the Church:

Name	Transaction	2017 £
Rev Dr [REDACTED]	Interim Moderator travel expenses	176
Mrs [REDACTED]	Funeral Church Officer	257

2 Movements in Funds

	At 1 Jan 2017 £	Receipts £	Payments £	Transfers £	At 31 Dec 2017 £
Unrestricted Funds					
General Fund	104,639	103,483	103,612	900	105,410
Kirknewton Fund	1,395	847	791	-	1,451
Designated					
Fabric Fund	14,795	-	-	-	14,795
East Calder Flower Fund	14	850	826	-	38
EnerJ	254	1,387	973	-	668
Kirknewton Baby & Toddler	466	656	520	(200)	402
Lunch Club	2,572	1,174	1,844	(500)	1,402
Men's Fellowship	376	35	300	-	111
The Guild	552	994	656	(200)	690
	125,063	109,426	109,522	-	124,967
Restricted Funds					
Parish Development Fund	2,893	20	854	-	2,059
Forget Me Not Café (Dementia Café)	1,951	100	180	-	1,871
The Martin Bequest for Hymn Books	166	26	-	-	192
Third Party Collections – Scottish Bible Society	-	290	-	-	290
	5,010	436	1,034	-	4,412
Total Funds	130,073	109,862	110,556	-	129,379

In addition to the cash and bank balances detailed above, the Endowment Funds listed below are held in the Church of Scotland Investors' Trust Growth Fund:

Kirknewton and East Calder Parish Church of Scotland
Notes to the Accounts (cont.)

Endowment Funds

	Cost	Balance 1 Jan 2017	Gain/ Loss/ Purchase	Balance 31 Dec 2017
	£	£	£	£
Bird Bequest	500	1,713	126	1,839
Dick Bequest	100	342	25	367
Hamilton Bequest	100	342	25	367
Henry Bequest	200	685	51	736
Hope Bequest	5,000	-	5,131	5,131
Martin Bequest	200	685	51	736
McCutcheon Bequest	1,000	3,426	252	3,678
McDowall Bequest	1,000	3,426	252	3,678
McKay Bequest	4,100	14,039	1,035	15,074
Stenhouse Bequest	500	1,713	126	1,839
Young Bequest	500	1,713	126	1,839
Miscellaneous	92	316	23	339
	13,292	28,400	7,223	35,623

Purposes of Designated Funds

Fabric Fund:	The Trustees have set aside funds for the maintenance of the Church property.
East Calder Flower Fund:	This is a fund to provide flowers for display during services of worship.
EnerJ:	The Trustees have set aside funds for use by EnerJ.
Kirknewton Baby & Toddler Group:	The Trustees have set aside funds for use by the Kirknewton Baby & Toddler Group.
Lunch Club:	The Trustees have set aside funds for use by the Lunch Club.
Men's Fellowship:	The Trustees have set aside funds for use by the Men's Fellowship.
The Guild:	The Trustees have set aside funds for use by The Guild.

Purposes of Restricted Funds

Parish Development Fund:	This fund was used for payment of salary and related costs of the Parish Assistant together with development costs until the salary costs were met by the Ministries Council from August 2007. Funds are now used for Parish development expenditure.
Forget me Not Café (Dementia Café):	This is a fund to provide comfort and friendship for people who suffer from dementia.
The Martin Bequest for Hymn Books:	The income from this Endowment Fund is used to purchase hymn books.

Purposes of Endowment Funds

With the exception of the Martin Bequest, income is applied to the General Fund.

Kirknewton and East Calder Parish Church of Scotland

Notes to the Accounts (cont.)

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
3 Analysis of Donations					
Offerings (WFO Scheme, Standing Orders etc.)	66,650	-	-	66,650	74,777
Tax Recovered on Gift Aid Donations	17,302	-	-	17,302	19,527
Ordinary Offerings (Open Plate)	9,730	-	-	9,730	8,459
Other Offerings, Donations etc.	1,346	410	-	1,756	1,269
	<u>95,028</u>	<u>410</u>	<u>-</u>	<u>95,438</u>	<u>104,032</u>
4 Analysis of Payments					
Costs of generating funds					
Offering envelopes	270	-	-	270	306
	<u>270</u>	<u>-</u>	<u>-</u>	<u>270</u>	<u>306</u>
Charitable activities					
Ministries & Mission Allocation	52,246	-	-	52,246	61,501
Presbytery's Dues	751	-	-	751	765
Minister's Expenses	297	-	-	297	2,747
Auxiliary Minister's Expenses	-	-	-	-	-
Pulpit Supply	144	-	-	144	708
Salaries & Organ Supply	12,346	-	-	12,346	4,232
Manse Council Tax	(818)	-	-	(818)	1,617
Outreach Activities		854	-	854	1,065
Building Costs:					
Kirknewton Church	4,121	-	-	4,121	1,564
East Calder Church	2,026	-	-	2,026	5,510
Kirknewton Church Hall	1,177	-	-	1,177	4,834
East Calder Church Hall	5,152	-	-	5,152	4,958
Manse	1,414	-	-	1,414	1,370
Annual Maintenance Costs	2,277	-	-	2,277	1,821
Utilities	7,421	-	-	7,421	8,605
Insurance	4,549	-	-	4,549	5,041
Annual Subscriptions	1,280	-	-	1,280	1,257
Literature	-	-	-	-	111
Music	316	-	-	316	-
Presentations	-	-	-	-	25
Speakers' Expenses	57	-	-	57	27
Stationery, Printing, Postage etc	568	-	-	568	841
Training	-	-	-	-	155
Wedding & Funeral Costs	507	-	-	507	730
Vacancy expenses	850	-	-	850	-
Youth work expenses	126	-	-	126	-
Purchase of Investors' Trust Growth Fund Units	5,000	-	-	5,000	-
Life and Work	163	-	-	163	-
Sundries	1,913	180	-	2,093	2,115
Organisations	5,119	-	-	5,119	4,067
	<u>109,002</u>	<u>1,034</u>	<u>-</u>	<u>110,036</u>	<u>115,666</u>

Kirknewton and East Calder Parish Church of Scotland
Notes to the Accounts (cont.)

(4 cont.)	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
Governance costs					
Independent examiner's fees	250	-	-	250	250
	<u>250</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>250</u>

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 £26,644 and the maximum stipend (in the fifth and subsequent years) £32,743.

6 Collections for Third Parties

	2017 £	2016 £
Africa Inland Mission	933	371
Alzheimer Scotland	365	74
Christian Aid	288	260
Cranhill Development Trust	-	166
Crossreach	66	180
Cyrenians Farm Community and Enterprise	-	211
Food Train West Lothian	-	131
Safe Families for Children	165	-
*Scottish Bible Society	290	380
Scripture Union West Lothian	587	617
Team Jak Foundation	-	28
West Lothian Food Bank	1,111	-
Total	<u>3,805</u>	<u>2,418</u>

* Collections received for the Scottish Bible Society over the Christmas period were paid in January 2018, therefore the expenditure will be included in the 2018 Report and Accounts.

**Kirknewton and East Calder Parish Church of Scotland
Year ended 31 December 2017**

APPENDIX

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	<u>2017</u> £	<u>2016</u> £
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>28,917</u>	<u>28,764</u>