



**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 2018**

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 | [Redacted] | Mrs | [Redacted] | Mrs | [Redacted] | Mr | [Redacted] |
| Mrs | [Redacted] | Mrs | [Redacted] | Mr | [Redacted] | (1) Rev Dr | [Redacted] |
| Mr | [Redacted] | Mr | [Redacted] | Mr | [Redacted] | (2) Rev | [Redacted] |
| Mr | [Redacted] | Mrs | [Redacted] | Mr | [Redacted] | Mrs | [Redacted] |
| (3) Mr | [Redacted] | (3) Mrs | [Redacted] | Mr | [Redacted] | Mr | [Redacted] |
| Mrs | [Redacted] | Mrs | [Redacted] | Mrs | [Redacted] | Mrs | [Redacted] |
| (4) [Redacted] | [Redacted] | (4) Mr | [Redacted] | Mrs | [Redacted] | Ms | [Redacted] |
| Mr | [Redacted] | Mr | [Redacted] | Mrs | [Redacted] | Mr | [Redacted] |
| Mr | [Redacted] | Mrs | [Redacted] | Mrs | [Redacted] | Miss | [Redacted] |
| Miss | [Redacted] | Mr | [Redacted] | (5) | [Redacted] | Mr | [Redacted] |

(1) Demitted 18/04/18 (2) Inducted 18/04/18 (3) Ordained 20/01/19 (4) Resigned 30/01/18 (5) Retired 19/06/18

Congregational Board

| | | | | | | | |
|--------|------------|------|------------|-----|------------|--------|------------|
| Mr | [Redacted] | Miss | [Redacted] | Mrs | [Redacted] | Mr | [Redacted] |
| (6) Ms | [Redacted] | Mr | [Redacted] | Mr | [Redacted] | Mrs | [Redacted] |
| Mr | [Redacted] | Mrs | [Redacted] | Mr | [Redacted] | (7) Mr | [Redacted] |
| Mrs | [Redacted] | | | | | | |

(6) Appointed 13/03/18 (7) Resigned 19/06/18

Principal Office-bearers

Minister: [Redacted] *Inducted 18/04/18*
Interim Moderator: [Redacted] *Demitted 18/04/18*
Auxiliary Minister: [Redacted]
Locum Minister: [Redacted] *Demitted 18/04/18*
Session Clerk: [Redacted]
Clerk to the Board: [Redacted]
Church Treasurer: [Redacted]

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 2018

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 provides support and assistance to the minister on a regular basis and reports to the Kirk Session.

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

Vacancy

Our vacancy ended on 18th April 2018 when the Rev [REDACTED] was inducted as our new minister. After the official service of induction arranged by West Lothian Presbytery and held in East Calder Church, there was a reception with refreshments in the hall at East Calder. We welcomed our new minister, expressed our thanks to and said goodbye to the vacancy ministry team of [REDACTED] (Interim Moderator) and [REDACTED] (Locum). Our Auxiliary Minister [REDACTED], was also a part of the vacancy ministry team so we said thank you but not goodbye.

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.

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".

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2018

Vision (cont.)

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, Kosy Kaff and Youth Church, have ceased to operate. Naturally, as a congregation we are trying to address these issues with a view to resurrecting these organisations albeit perhaps in a different guise.

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.

During the year Church groups included Bairns' Rock, 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 Groups, 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 34 candles in memory of those who have passed away.

During the early part of the year we were still vacant and we continued to keep everything going. Since 18th April when [REDACTED] joined us, there have been changes. A new House Group started and meets in the manse; Bairns' Rock (see below for details) started; open door time on a Thursday was introduced; and a new Prayer Group on a Thursday started. In the second half of this year it became clear that Youth Church would have to close down, hopefully temporarily, and then in mid-November the decision was taken to close down Kosy Kaff.

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 2018

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 2018 was going to be money; but this was changed as it did not seem reasonable to expect our new minister to focus on money whilst he was settling in. Talents seemed more appropriate as a new minister came to grips with the resources available in the congregation to achieve whatever was needed.

Our Groups and Organisations

Bairns' Rock

KNEC Bairns' Rock started on 22 August following a successful trial session on 15 June, where 15 preschool children and their parents or carers attended. Since August the Group has met weekly on a Wednesday morning in school term time, from 9.30am to 11.30am. The average weekly attendance is 10 children and the format is structured free play, Bible story, song time and snack time. Networking with and between new parents is a crucial element of the gathering. The team of helpers pray together before each session and are assured of God's guidance in this ministry. The Church is grateful to those who have committed to help set up and run the group and it looks like this ministry will continue to grow. Participants are encouraged to use the Facebook page at www.facebook.com/knecbr, where the weekly Bible stories can be found.

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 Rev [REDACTED], who was the Locum Minister during the vacancy, 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 6 or 7 ladies although any gentlemen in the congregation would be made most welcome.

Boys' Brigade

At the beginning of 2018, 28 Boys were attending on a regular basis but unfortunately the numbers have dropped slightly due to Boys moving away and by the end of the year there were 26 on the register. One of the young men attained his Queen's Badge and a further three have almost completed the work required for their Queen's Badge award. 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, a Community Big Brunch in October and a Christmas Post delivery service. The support received from the congregation was appreciated. The annual camp was held at Bonaly Scout Centre, Edinburgh, and Boys and leaders thoroughly enjoyed their time away. It is hoped that our numbers will rise in the coming year.

EnerJ

The leaders are pleased that numbers at EnerJ are encouraging with around 15 children attending each week. There are 23 children on the register who all come along. During the year, EnerJ has continued the journey through the Bible with the children enjoying lots of crafts, games, activities and stories.

The weekly collections have stopped because they were so poor and EnerJ is fully supported by the Church. However, as it is important for the children to learn about giving and helping others, a fundraising event was held with the Beats of Brazil Samba Band. This was two-fold with the hope of outreach as well as raising funds for the West Lothian School Bank (charity number: SC046483) and helping the children learn the importance of charity. This was well attended and a great event.

The leaders continue to work well as a team and prayerfully plan our program trying to ensure each child is encouraged on their faith journey.

Kirknewton and East Calder Parish Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2018

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.

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 56 children registered for the Holiday Club with a daily average of 49 attending. The Holiday Club programme which was chosen for this year was "Guardians of Ancora Treasure Seekers" 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.

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 three House Groups this church year, with a total of between 18 and 24 people meeting on a weekly basis. The 2018 church year started with groups studying "Reclaiming Jesus: A Confession of Faith in a Time of Crisis".

In Focus

In September 2018 In Focus, the Sunday evening time of Worship, Praise and Fellowship started its 17th year. This year, as in previous years, there are different categories of evening, including:

- Cafe: featuring what our church group do and the passions of some of our fellowship
- Experiential Reflection: Sharing experience of 'new beginnings and endings'
- Songs of Praise evenings (with a Christmas Community Carol Service held at the Partnership Centre)
- 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

The group continues to meet on a Thursday morning and is thriving. The Church decided to try to rationalise the Annual Report (i.e. shorten it) and decided from now on to omit the Baby and Toddler Group from the Annual Report on the basis that it was not really a church organisation i.e. Session did not have any jurisdiction over it. Consequently, it will be noted from the Accounts that the entry for this Group has been reduced to zero.

Kosy Kaff

Kosy Kaff has been closed down; but a few words are still relevant as the organisation ran for most of 2018. The Kosy Kaff was a community outreach benefiting local primary school age children. The children enjoyed hot chocolate and home baking which was provided free of charge and funded by the Church. Kosy Kaff has been running in the Kirknewton village hall on a regular basis for approximately 10 years. Over recent years there has been a steady decline in the number of volunteers available to help with Kosy Kaff. The team, therefore, towards the end of 2017, decided to reduce the frequency to the first and third Fridays of each month. An unfortunate result of this reorganisation was that there was a corresponding fall in attendance from the local children. Having recruited another 2 volunteers and having available some young helpers, from August 2018 the team decided to revert to running every Friday. By October it had become clear that the children attending were in the majority from P1 and P2 and being dropped off for the hour of Kosy Kaff by parents. This meant that Kosy Kaff could no longer operate as a drop-in café and the children needed much more attention than the group were staffed to give. Various adjustments were discussed by the team to cope. However, the team could not satisfy the expectations of today's society regarding childcare and health and safety nor could the Church of Scotland's child protection guidelines be satisfied. Sadly, therefore, Kosy Kaff has been shut down. The congregation should give thanks to all the volunteers over the years and give thanks for the many young lives touched.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2018

Lunch Club

With a new team, the Lunch Club has continued to provide a worthwhile service to the community. There has been a great variety of soups and sweets and thanks go to all of our volunteers. The number of those coming for lunch this session has averaged between 35 and 38 and it is hoped this will continue.

Men's Fellowship

February 2018 was the restart of the Men's Fellowship, meeting at a new time of 8:30am on the 2nd and 4th Saturday of each month. Approximately 15 men are attending regularly at the fellowship. The meetings have had a variety of speakers, Salvation Army, a Prison Chaplain, Sailors' Society, radio show the heart of the matter, Bathgate Street Pastors and Vine Trust just being a sample of speakers the group has been blessed with coming along to the fellowship. The Annual Men's outing was to Newton Grange Mining Museum then onto Dalkeith Park for a short walk and a tea break and to end the day the members had a meal in the Pathhead Hotel. The 2019 session restarts in February and the committee has again put together a full programme up to the last Saturday in May ending with the Annual Outing.

Praise Band

The Praise Band continues to provide invaluable support to the music in the Church and it is pleasing to note that an additional guitarist has joined the Band.

Prayer Group

In addition to the regular Monday evening meeting, 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 ways outwith the members' control. We aim for confidential, caring and loving support as we pray for individuals and situations local and nationwide. People are able to request prayer anonymously via a prayer link on the Church's website. A room within the sanctuary at East Calder Church is set up for use for prayer and quiet time. In addition, a prayer ministry team has been trained to provide individual prayer after the Sunday morning service for those who wish it. The team aim to organise days where the church is open all day for prayer, several times a year. There is also an opportunity to meet on a Thursday evening to pray.

Singing Group

The Singing Group has over a period of months reduced in numbers; there are a variety of reasons for this, singers wishing to leave because they wish to pursue other interests and sadly several members have experienced poor health. The Group would like to invite new members to join on a Tuesday evening at Kirknewton Church and we can alternate church base to accommodate people from East Calder if required. The Singing Group will rely for its survival on the interest of its members and we would like to recruit more singers in order to make the group viable for public performances for example in nursing homes or community events.

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 2018/2019 church year is 'The Miracles of Jesus'. Between 15 and 20 people attend the Break.

The Guild

This session the Guild embarks on a new three-year strategy entitled "Seeking the Way" looking at ways in which we keep the Guild relevant in today's fast changing world. Six new projects have also been announced covering topics at home and abroad which will be supported by the Guild over the next three years. Along with the subjects presented by our Guest speakers this gives us much to discuss, consider and explore. We are pleased to have welcomed some new members and presently have 31 with an average attendance at meetings of 25 and we continue to meet up with other West Lothian Guilds for shared worship and social events.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2018

Youth Church

As reported last year, a wide range of Bible-centred activities which varied from Bible teaching, games and CDs to personal faith development were provided for the members. However, regular membership numbers had dropped making the Youth Church less tenable going forward. The Church is seeking volunteers to undertake this important work and in the meantime the Youth Church is being held in abeyance.

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.

Financial Review

In 2018 total income was £113,176 while payments totalled £115,076, resulting in a small deficit of £1,900. The principal source of income remains weekly offerings and tax recovered on Gift Aid donations (see Note 3). Compared to 2017, there has been a slight increase in the overall level of donations received from members, notably with those donations received via standing order having increased by 10% in value. Meanwhile, weekly freewill offerings and open plate donations have fallen slightly.

While income has been slightly higher compared to 2017, so too has expenditure (4% increase), which has contributed to the resultant deficit of £1,900. The largest single payment was the Ministries and Mission contribution, which was £60,593 (partially reduced to reflect the vacancy for the first few months of 2018). 83.5% 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 16.5% was used for the work of other councils, committees and departments of the Church.

During 2018 significant expenditure for the Church included repairs to the ceiling in East Calder Church, required maintenance in the Manse and removing and replacing fluorescent light fittings in Kirknewton Church Hall. Furthermore, £7,711 of the Fabric Fund was utilised to undertake substantial works on East Calder Church spire (algae removal, louvre painting and patch pointing) and for required redecoration in the Manse ahead of welcoming our new minister (see Note 4).

In terms of fundraising, the congregation raised £937 at the Spring Fayre and £1,583 through activities organised for East Calder Gala, the latter amount being donated to the West Lothian Food Bank. In 2018 the congregation raised funds totalling £5,133 for ten charities. Collections received for the Scottish Bible Society over the Christmas period in 2017 were paid to the charity in January 2018; consequently, this is noted as a restricted fund in the 2018 Report and Accounts (see Note 2).

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 than anticipated expenditure during 2018 which is not expected to be the case during 2019 as we are intending to undertake a review of Church buildings.

At the year end the Church held unrestricted funds of £125,081 of which £7,084 has been designated for the Fabric Fund and £4,376 for use by various Church groups. The Church also held £2,398 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 2018**

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

26th February 2019

**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 2018 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)

27th February 2019

Kirknewton and East Calder Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2018

| | Note | Unrestricted Funds 2018 £ | Restricted Funds 2018 £ | Endowment Funds 2018 £ | Total 2018 £ | Total 2017 £ |
|---|------|------------------------------------|----------------------------------|---------------------------------|------------------|------------------|
| Receipts | | | | | | |
| Donations | 3 | 97,120 | 110 | - | 97,230 | 95,438 |
| Legacies | | - | - | - | - | - |
| Activities for Generating Funds | | 2,897 | - | - | 2,897 | 2,536 |
| Bank & Deposit Interest | | 447 | - | - | 447 | 407 |
| Investment Income | | 1,159 | 29 | - | 1,188 | 1,082 |
| Organisations | | 5,681 | - | - | 5,681 | 5,096 |
| | | <u>107,304</u> | <u>139</u> | <u>-</u> | <u>107,443</u> | <u>104,559</u> |
| Income from Outside Agencies | | | | | | |
| - Use of premises | | 5,733 | - | - | 5,733 | 5,303 |
| Other Receipts | | - | - | - | - | - |
| | | <u>113,037</u> | <u>139</u> | <u>-</u> | <u>113,176</u> | <u>109,862</u> |
| Payments | | | | | | |
| Costs of Generating Funds | 4 | (277) | - | - | (277) | (270) |
| Charitable Activities | | (107,679) | (2,153) | - | (109,832) | (99,917) |
| Governance Costs | | (250) | - | - | (250) | (250) |
| Purchase of Investors' Trust | | | | | | |
| Growth Fund Units | | - | - | - | - | (5,000) |
| Organisations | | (4,717) | - | - | (4,717) | (5,119) |
| | | <u>(112,923)</u> | <u>(2,153)</u> | <u>-</u> | <u>(115,076)</u> | <u>(110,556)</u> |
| Excess of Receipts over Payments for the year before transfers | | 114 | (2,014) | - | (1,900) | (694) |
| Transfers | | - | - | - | - | - |
| Excess of Receipts over Payments for the year | | <u>114</u> | <u>(2,014)</u> | <u>-</u> | <u>(1,900)</u> | <u>(694)</u> |

Kirknewton and East Calder Parish Church of Scotland
Statement of Balances
At 31 December 2018

| | Unrestricted Funds 2018 £ | Restricted Funds 2018 £ | Endowment Funds 2018 £ | Total 2018 £ | Total 2017 £ |
|---|------------------------------------|----------------------------------|---------------------------------|-----------------|-----------------|
| <u>Bank & Deposit Balances</u> | | | | | |
| Bank & deposit balances brought forward | 124,967 | 4,412 | - | 129,379 | 130,073 |
| Movement in year: | | | | | |
| Excess of Receipts over Payments for the year | 114 | (2,014) | - | (1,900) | (694) |
| Bank & deposit balances carried forward | <u>125,081</u> | <u>2,398</u> | <u>-</u> | <u>127,479</u> | <u>129,379</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 2018 £4.92 – See note 2) | <u>4,950</u> | <u>-</u> | <u>29,416</u> | <u>34,366</u> | <u>35,623</u> |
| <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 26th February 2019 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 17 trustees received reimbursement of expenses incurred totalling £3,106. In addition, the following trustees received payment for services provided to the Church:

| Name | Transaction | 2018 £ |
|------|--|-----------|
| | Interim Moderator travel expenses | 61 |
| | Council Tax, removal and travel expenses | 4,598 |
| | Funeral Church Officer | 100 |
| | Organist salary and organ supply | 2,945 |
| | Organ supply | 380 |

2 Movements in Funds

| | At 1 Jan 2018 £ | Receipts £ | Payments £ | Transfers £ | At 31 Dec 2018 £ |
|--|--------------------|----------------|------------------|----------------|---------------------|
| Unrestricted Funds | | | | | |
| General Fund | 105,410 | 107,168 | (100,496) | 1,539 | 113,621 |
| Kirknewton Fund | 1,451 | 188 | - | (1,639) | - |
| Designated | | | | | |
| Fabric Fund | 14,795 | - | (7,711) | - | 7,084 |
| East Calder Flower Fund | 38 | 796 | (752) | - | 82 |
| EnerJ | 668 | 628 | (1,595) | 500 | 201 |
| Kirknewton Baby & Toddler | 402 | - | (402) | - | - |
| Lunch Club | 1,402 | 1,126 | (421) | - | 2,107 |
| Men's Fellowship | 111 | 1,422 | (816) | - | 717 |
| The Guild | 690 | 1,307 | (339) | (400) | 1,258 |
| Bairns' Rock | - | 402 | (391) | - | 11 |
| | 124,967 | 113,037 | (112,923) | - | 125,081 |
| Restricted Funds | | | | | |
| Parish Development Fund | 2,059 | 60 | (1,710) | - | 409 |
| Forget Me Not Café (Dementia Café) | 1,871 | 50 | (153) | - | 1,768 |
| The Martin Bequest for Hymn Books | 192 | 29 | - | - | 221 |
| Third Party Collections – Scottish Bible Society* | 290 | - | (290) | - | - |
| | 4,412 | 139 | (2,153) | - | 2,398 |
| Total Funds | 129,379 | 113,176 | (115,076) | - | 127,479 |

* Collections received for the Scottish Bible Society over the Christmas period in 2017 were paid to the charity in January 2018; consequently, this is noted as a restricted fund in the 2018 Report and Accounts.

In addition to the cash and bank balances detailed above, the 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.)

Investments

| 6,985 Units in the Church of Scotland Investors' Trust Growth Fund | Cost | Balance 1 Jan 2018 | Gain/ Loss/ Purchase | Balance 31 Dec 2018 |
|--|---------------|-----------------------|-------------------------|---------------------------|
| | £ | £ | £ | £ |
| Endowment Funds | | | | |
| Bird Bequest | 500 | 1,839 | (65) | 1,774 |
| Dick Bequest | 100 | 367 | (13) | 354 |
| Hamilton Bequest | 100 | 367 | (13) | 354 |
| Henry Bequest | 200 | 736 | (26) | 710 |
| Martin Bequest | 200 | 736 | (26) | 710 |
| McCutcheon Bequest | 1,000 | 3,678 | (130) | 3,548 |
| McDowall Bequest | 1,000 | 3,678 | (130) | 3,548 |
| McKay Bequest | 4,100 | 15,074 | (531) | 14,543 |
| Stenhouse Bequest | 500 | 1,839 | (65) | 1,774 |
| Young Bequest | 500 | 1,839 | (65) | 1,774 |
| Miscellaneous | 92 | 339 | (12) | 327 |
| | 8,292 | 30,492 | (1,076) | 29,416 |
| Unrestricted Funds | | | | |
| Hope Bequest | 5,000 | 5,131 | (181) | 4,950 |
| | 13,292 | 35,623 | (1,257) | 34,366 |

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: | Kirknewton Baby & Toddler Group will run independently of the Church from 2019 so will no longer be reported as a Church 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. |
| Bairns' Rock: | The Trustees have set aside funds for use by Bairns' Rock. |

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 Investments

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

Unrestricted Funds: No restriction on funds with income applied to the General Fund.

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

| | Unrestricted Funds 2018 £ | Restricted Funds 2018 £ | Endowment Funds 2018 £ | Total 2018 £ | Total 2017 £ |
|---|------------------------------------|----------------------------------|---------------------------------|------------------|------------------|
| 3 Analysis of Donations | | | | | |
| Offerings (WFO Scheme, Standing Orders etc.) | 68,799 | - | - | 68,799 | 66,650 |
| Tax Recovered on Gift Aid Donations | 17,600 | - | - | 17,600 | 17,302 |
| Ordinary Offerings (Open Plate) | 9,550 | - | - | 9,550 | 9,730 |
| Other Offerings, Donations etc. | 1,171 | 110 | - | 1,281 | 1,756 |
| | <u>97,120</u> | <u>110</u> | <u>-</u> | <u>97,230</u> | <u>95,438</u> |
| 4 Analysis of Payments | | | | | |
| Costs of generating funds | | | | | |
| Offering envelopes | (277) | - | - | (277) | (270) |
| | <u>(277)</u> | <u>-</u> | <u>-</u> | <u>(277)</u> | <u>(270)</u> |
| Charitable activities | | | | | |
| Ministries & Mission Allocation | (60,593) | - | - | (60,593) | (52,246) |
| Presbytery's Dues | (864) | - | - | (864) | (751) |
| Minister's Expenses | (761) | - | - | (761) | (297) |
| Auxiliary Minister's Expenses | - | - | - | - | - |
| Pulpit Supply | (164) | - | - | (164) | (144) |
| Salaries & Organ Supply | (6,212) | - | - | (6,212) | (12,346) |
| Manse Council Tax | (2,563) | - | - | (2,563) | 818 |
| Outreach Activities | - | (1,710) | - | (1,710) | (854) |
| Building Costs: | | | | | |
| Kirknewton Church | (610) | - | - | (610) | (4,121) |
| East Calder Church | (8,658) | - | - | (8,658) | (2,026) |
| Kirknewton Church Hall | (749) | - | - | (749) | (1,177) |
| East Calder Church Hall | (371) | - | - | (371) | (5,152) |
| Manse | (4,885) | - | - | (4,885) | (1,414) |
| Annual Maintenance Costs | (2,685) | - | - | (2,685) | (2,277) |
| Utilities | (7,725) | - | - | (7,725) | (7,421) |
| Insurance | (4,482) | - | - | (4,482) | (4,549) |
| Annual Subscriptions | (1,326) | - | - | (1,326) | (1,280) |
| Literature | - | - | - | - | - |
| Music | (103) | - | - | (103) | (316) |
| Presentations | - | - | - | - | - |
| Speakers' Expenses | (40) | - | - | (40) | (57) |
| Stationery, Printing, Postage etc | (378) | - | - | (378) | (568) |
| Training | (40) | - | - | (40) | - |
| Wedding & Funeral Costs | (540) | - | - | (540) | (507) |
| Vacancy expenses | (1,680) | - | - | (1,680) | (850) |
| Youth work expenses | (68) | - | - | (68) | (126) |
| Purchase of Investors' Trust Growth Fund Units | - | - | - | - | (5,000) |
| Life and Work | (9) | - | - | (9) | (163) |
| Sundries | (2,173) | (443) | - | (2,616) | (2,093) |
| Organisations | (4,717) | - | - | (4,717) | (5,119) |
| | <u>(112,396)</u> | <u>(2,153)</u> | <u>-</u> | <u>(114,549)</u> | <u>(110,036)</u> |

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

| (4 cont.) | Unrestricted Funds 2018 £ | Restricted Funds 2018 £ | Endowment Funds 2018 £ | Total 2018 £ | Total 2017 £ |
|-----------------------------|------------------------------------|----------------------------------|---------------------------------|-----------------|-----------------|
| Governance costs | | | | | |
| Independent examiner's fees | (250) | - | - | (250) | (250) |
| | (250) | - | - | (250) | (250) |

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 £27,044 and the maximum stipend (in the fifth and subsequent years) £33,234.

6 Collections for Third Parties

| | 2018 £ | 2017 £ |
|---|-----------|-----------|
| Africa Inland Mission | 363 | 933 |
| Alzheimer Scotland | 283 | 365 |
| Christian Aid | 819 | 288 |
| Compassion UK Christian Child Development | 167 | - |
| Crossreach | - | 66 |
| Friends of Chernobyl's Children West Lothian | 152 | - |
| Safe Families for Children | 112 | 165 |
| Scottish Bible Society | 313 | 290 |
| Scripture Union West Lothian | 758 | 587 |
| Vine Trust * | 583 | - |
| West Lothian Food Bank | 1,583 | 1,111 |
| Sub-total | 5,133 | 3,805 |
| Congregation collection for presentation gifts for [REDACTED] | 1,396 | - |
| Total | 6,529 | 3,805 |

* In addition, a further sum of £750 in cheque payments was donated directly to the Vine Trust by members of the congregation

Kirknewton and East Calder Parish Church of Scotland
Year ended 31 December 2018

APPENDIX

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

| | <u>2018</u> £ | <u>2017</u> £ |
|-------------------------------|------------------|------------------|
| REVENUE ACCOUNT | | |
| Credit Balance at 31 December | <u>29,061</u> | <u>28,917</u> |