



**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 2020**

## Reference and Administrative Information

**Charity Name:** Kirknewton and East Calder Parish Church of Scotland

**Charity Registration Number:** SC006973

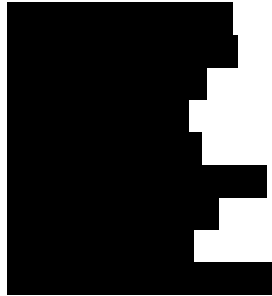
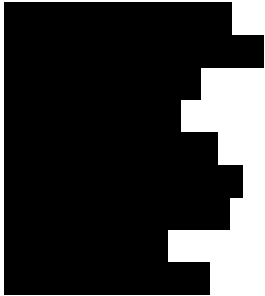
**Congregation Reference Number:** 020147

**Contact Address:**



## Trustees

### Kirk Session



*(1) returned from sabbatical 11/12/20 (2) Resigned 26/01/21*

### Congregational Board



*(3) Resigned 10/03/20 (4) Resigned 10/03/20*

### Principal Office-bearers

**Minister:**

**Session Clerk:**

**Clerk to the Board:**

**Church Treasurer:**



*(Resigned 29/09/20)*

*(Appointed 24/11/20)*

*(Resigned 31/12/20)*

*(Appointed 01/01/21)*

### Independent Examiner



### 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 2020**

## **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 Social & Community and 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.

## **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".

### **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.

# **Kirknewton and East Calder Parish Church of Scotland**

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2020**

#### **Vision (cont.)**

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.

We are on track to achieving our vision in most areas. However, we currently struggle with some of our aspirations for young people. As you will read below, Youth Church is available; but there is a dearth of young people currently available to attend. At present we are not able to offer an organisation or outreach in Kirknewton for young people. Naturally, as a congregation we are concerned. There are no answers forthcoming at present. However, we shall continue to pray.

## **Achievements and Performance**

### **The Congregation**

2020 started off as normal with all our church activities and activities in our halls happening as usual until part way through March. There had been earlier warning signs that Covid-19 was stalking our shores. Part way through March the UK was locked down and all church activities in the form we are used to ceased. All of our buildings closed. For the remainder of the year we relied on Zoom, the internet, social media, e-mail, telephone and conversations outdoors muffled by masks and at a distance of 2 metres to run activities as best we could and stay in touch. The church buildings may have remained closed, but our church remained active.

Our minister worked very hard to keep going as many activities as possible online along with online coffee mornings and after church chats. The online Sunday services in which many members of the congregation also participated averaged about 130 views and 20 people benefited from DVD's. We also managed online services during Holy Week, a short Act of Remembrance, 4 evening services during Advent as well as the EnerJ Nativity service and a watchnight service on Christmas Eve.

These were the highlights from a very different year. What will 2021 bring? Hopefully and prayerfully, much of our normal activities can start again. We pray for a successful roll out of vaccinations.

Our ecumenical relationships and links with the wider community can once again become more personal. Presbytery is keen for us to share resources and ideas with Mid Calder congregation. There have not been opportunities this year; but perhaps next year can be different.

Many of us look forward to renewing face to face fellowship at our 2 morning services and at In Focus as well as at the twice a month Break. It is likely though that some of the online initiatives will continue as they also suit quite a few in the congregation.

Our organisations (see below) can start up again and our halls can return to having that buzz as they are once again used by external organisations.

This year we missed participating at the East Calder Gala. The Spring Fayre, Games Nights and carol singing round Kirknewton were all cancelled this year so we look forward to next year with real hope.

The KNEC Listening Project has progressed a little during the year. In March four people trained as listeners with *Listen Well Scotland*. The plan to host a *Get Listening* day in April was cancelled due to the pandemic. The minister did a further qualification in First Aid for Mental Health and hosted a taster online listening session. Walk and Talk was also advertised in the latter part of the year and has attracted two community responses so far, including one referral from the NHS and East Calder Community Development Trust. The church has funded seven volunteers (a mix from church and community) to do the *Get Listening* training online and this happened in December 2020 and will continue in January 2021. It is hoped to advertise for a project coordinator in early 2021 in order to make use of the £5,000 *Go For It* pilot grant funding.

## **Kirknewton and East Calder Parish Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2020**

### **The Congregation (cont.)**

Reuse and Thrive is now established as a community led registered charity (SC049977). The co-chairs are [REDACTED] and [REDACTED] and there are two other trustees. Plans to open the charity shop were delayed due to the pandemic and it is now hoped to open early in 2021. Volunteers have signed up and there will be opportunities for more to come on board once the shop is up and running. The charity was very grateful to receive seed funding of £1,000 from the church and has begun further fund raising initiatives and community ventures.

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. We are very thankful for all the resources that have been available during this different and difficult year to enable our church to function.

### **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 2020 was money although all we managed to do was to send out a flyer to the congregation encouraging them to consider their giving. In view of Covid-19 it was decided to do nothing more in 2020; but to have a big stewardship effort in 2021.

## **Our Groups and Organisations**

### **Bairns' Rock**

The group continued to thrive through the early part of 2020 until lockdown changed things in March. KNECBR then went online on Facebook Live and immediately increased its audience! One week we had around 1,000 views! Puppets were purchased to make the online presentations from the manse a bit more engaging. Thanks to [REDACTED] for her support in the online work and to the team of other volunteers ([REDACTED] and [REDACTED]) in the first part of this year. We will start the new year continuing to meet online until we are able to meet in person again. More volunteers are always welcome!

### **Bible Study Group**

This Group comprises mainly ladies from the congregation who meet in Kirknewton Church Hall for about an hour on the last Wednesday of every month. Like many others the Group has not met for the past 10 months due to the Covid19 pandemic. The Group is led by [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. [REDACTED] leads the Group in a very relaxed way such that everybody feels able to participate and he puts points over in a very understandable way. The regular attendance is around 6 to 8 ladies although any gentlemen in the congregation would be made most welcome.

### **Boys' Brigade**

At the beginning of 2020, 27 Boys were attending on a regular basis and numbers have remained almost the same; but, due to Covid-19 and boys reaching the age limit, by the end of the year there were 20 on the register. Two of the young men attained their Queen's Badge during the session and one young man gained his President's Badge and has now begun working towards his Queen's Badge. During a very disrupted year the Company held a Burns supper (pre Covid-19), our annual display was held via Facebook and awards distributed afterwards at a social distance. The Company prepared and recorded an enrolment service online, and a Christmas celebration was held on Zoom. For the vast majority of the year there have been 20 boys meeting virtually every Friday. It is hoped that our numbers will rise post Covid-19 and we will work with the Scottish development officer to look at different ways to do so.

# **Kirknewton and East Calder Parish Church of Scotland**

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2020**

#### **EnerJ**

In March EnerJ went into lockdown along with the rest of us. After the summer, EnerJ started to meet online on a monthly basis and also produced a fantastic video nativity. Thanks to the dedicated EnerJ team for their leadership in these challenging circumstances. The team will always welcome more volunteers!

#### **Forget Me Not Café (Dementia Café)**

The café met in January and due to Covid-19 has not met since. In normal times, the café meets on the last Thursday of each month 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 Holiday Club team had preparations well in hand to run Scripture Union “Backpackers Holiday Club” during the first week in August. Unfortunately, due to Covid-19 this was unable to go ahead; but we are hopeful that by next summer our annual week of Bible stories, songs, games, crafts and drama will be able to take place.

A holiday club did take place online in August 2020 organised by the minister and [REDACTED]. Around 15 children received “Bags of Love” home activity packs from the Scottish Bible Society based on the Book of Ruth and each day of the week there was an online video clip posted on our YouTube channel.

A similar thing took place at Christmas where the theme was “Christmas Windows”. Again, about 15 children received home activity packs using material provided by the Scottish Bible Society.

#### **House Groups**

The House Group programme continues to provide an informal environment for fellowship, sharing, learning and encouragement as God’s Word is studied. As last year, there were two Wednesday night House Groups in 2020, with an average of 18 people meeting on a weekly basis. The 2019/2020 church year started with groups continuing to study the birth of the early church as recorded in the book of Acts before starting Paul’s first letter to the Corinthians in January 2020. The Covid-19 restrictions resulted in the groups stopping meeting in person in mid-March having reached first Corinthians 8. Since then, study material has been sent out by email for personal reflection. Once Covid-19 restrictions have been removed and it is safe to do so, groups look forward to again being able to meet and study in person.

Following the Alpha Course at the Green Room, the minister and [REDACTED] and [REDACTED] led a discussion group on a Thursday evening until May, the latter two or three meetings being virtual. The group comprised some of the Alpha participants, most of whom have opted to stay connected with the congregation in some way. The discussions were assisted with the book “What is the Bible?” By Rob Bell.

# **Kirknewton and East Calder Parish Church of Scotland**

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2020**

#### **In Focus**

In Focus, our Sunday evening time of Worship, Praise and Fellowship would have started its 19<sup>th</sup> year in September 2020 had the Covid-19 pandemic not interrupted normal worship from 15 March 2020.

The programme in existence, as in previous years, had different categories of evening, including:

- Café: There was choice of two topics included in our café format nights: Community based work and sharing on 'my view' of some everyday Christian issues.
- Experiential: Personal sharing on working within a caring environment.
- Reflection: On a Proverb.
- Songs of Praise evenings (Christmas, Easter and summer).
- Talks on 'Big Issues'.

In non-Covid-19 times, In Focus meets in East Calder Church hall and is supported on a weekly basis by between 24 and 30 people.

#### **Lunch Club**

The lunch club provides a lunch and a place to socialise for the people of Kirknewton and East Calder and it started well with an average of 30 people each week. It is supported by a group of helpers and members of the church who donate soup or pudding. Unfortunately, after just four weeks, we had to close because of Covid-19 restrictions. Sadly we have not been able to reopen this year and we do not know when we will be able to open again.

#### **Men's Fellowship**

Well like lots of other church groups it has been a different and challenging year, but we are so glad and blessed to report that our Men's Group has continued to meet under Zoom meeting conditions. Not everyone's cup of tea as they say but fitting the purpose at this time and giving our men a chance to worship together and share our faith and experiences. We have around 10 men regularly meeting online. Our last meeting in the Church hall was on the 14th March and since then on Zoom and we are indebted to [REDACTED] for being our technical controller.

After a short summer break we restarted on the 17th October with a programme of interesting speakers every second Saturday. On Saturday 12th December we had our family meeting enjoying the company of our wives and children.

We are in the process of planning our programme for the new year and look forward to fellowship together whether in the hall or on Zoom. Our prayers go out to everyone in our Church fellowship and we all look forward to worshipping together once more

#### **Praise Band**

The Praise Band continues to lead worship at the Sunday morning services in East Calder Church and other services when required. And during this year when allowed!! Hopefully will get back to playing again soon.

#### **Prayer Group**

During 2020 and with all the implications of Covid-19 and isolation the Prayer Meeting moved online on Monday evenings. We continue to meet in this way each week at 7.30pm for an hour. This has been good in keeping contact between us. It is a little more difficult than being together but the Lord has blessed us.

A new venture was launched from the prayer group as we went into lockdown in March. A WhatsApp group called "Church Chat" was set up to enable prayer, sharing of worship music, fellowship and support of each other. This has been very successful in that we still continue meeting online each day at 11.30 for an hour. If folks cannot manage that time they join in when able.

We have also discussed continuing the prayer meeting online as well as in person once we can get back safely to using the prayer room in church.

# **Kirknewton and East Calder Parish Church of Scotland**

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2020**

#### **Singing Group**

The singing group was hoping to recruit additional members and extended an invitation to singers in both churches. The plan was to host practice sessions on a Tuesday evening in each church on alternate weeks. However, the pandemic and closure of our churches prevented this being taken further. In the meantime, when music was being recorded for the online church services, an extra hymn would be recorded on occasions and sent by e-mail to members of the group, both past and present. The group also kept in touch through the weekly online chat following the service each Sunday.

#### **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 service gives the opportunity for praise, prayer and to hear a reflection from God's word. Between 15 and 20 people attend the Break. 2020 saw a continuation of the theme 'The Parables of Jesus'. Five services took place at the start of 2020, before the pandemic halted the Break for the time being.

#### **The Guild**

Following the winter break the Guild held its first meeting of 2020 on the 3rd March to continue exploring year three of the "One journey many roads" strategy with the theme for the year "Going the extra mile" and the final year of support for the six projects, Crossreach, Boys' Brigade, Sailors' Society, Journeying Together, Seema's Project and Malawi Fruits.

However due to Covid-19 restrictions no further meetings have been held nor was it possible to organise virtual meetings given the technical difficulties involved. It is hoped that by the spring of 2021 we may be in a position to form a small leadership team to explore the possibility of resuming meetings once Covid-19 restrictions allow. Meanwhile we continue to pray that a way forward for our Guild Branch will emerge.

#### **Youth Church**

As there have been no young people in the age range, no meetings of the Youth Church have taken place this year. It is hoped that the group can restart again at some stage in the future.

**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 indebted 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 2020**

#### **Financial Review**

In 2020 the total income was £111,334 while payments totalled £93,497, resulting in a surplus of £17,838. The main source of income throughout the year continues to be from weekly offerings and tax recovered on Gift Aid donations. Due to the Covid-19 pandemic, our church buildings have been closed since mid-March so no church services have taken place during this 9 month period. However, regular giving reached 91% of our projected income – a fantastic achievement and great thanks are extended to all who helped support our Church over these difficult months. The total income includes restricted receipts of £17,500 from a one-off donation and a grant.

Groups who normally use our premises have been hit by the closure of our buildings - we hope to see them all return when we are able to re-open. This meant that we only received 35% of our projected income.

The closure of our buildings also contributed to reduced expenditure in the year. Within our expenditure were contributions of £1,000 towards seed funding for Reuse and Thrive and £575 towards training for the Listening Project.

In terms of fundraising, this was also curtailed with the cancellation of the Spring Fayre and the East Calder Gala. In 2020 the congregation raised funds totalling £1,282 for four charities (another casualty of our buildings being closed)

#### **Investments (see Note 2)**

As recorded in the 2019 Report and Accounts, the Trustees applied to the Office of the Scottish Charity Regulator (OSCR) under section 43A of the Charities and Trustee Investment (Scotland) Act 2005 for a restricted funds reorganisation. The purpose was to consolidate the following ten restricted funds; The Bird Bequest; The Dick Bequest; The Hamilton Bequest; The Henry Bequest; The McCutcheon Bequest; The McDowall Bequest; The McKay Bequest; The Stenhouse Bequest; The Young Bequest; and The Miscellaneous Bequest into one Fund and apply the whole of the Fund, both capital and income, for the overall charitable purposes of the Congregation by allocating it to the Congregation's General Fund. This was approved by OSCR as evidenced by the Notice of Approval dated 17<sup>th</sup> March 2020 and the necessary resolution was agreed by the Trustees on 7<sup>th</sup> May 2020.

Furthermore, the Trustees applied to the Office of the Scottish Charity Regulator (OSCR) under section 43A of the Charities and Trustee Investment (Scotland) Act 2005 for a restricted funds reorganisation for The Martin Bequest for Hymn Books. The Trustees requested power to use the resources available, both capital and income, to resource worship in a more modern way and to enable the congregation to utilise digital resources for worship. The application was approved by OSCR as evidenced by the Notice of Approval dated 25 August 2020 and the necessary resolution was agreed by the Trustees on 29<sup>th</sup> September 2020.

#### **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 2020 due to the Covid-19 pandemic resulting in the closure of our buildings.

At the year end the Church held unrestricted funds of £126,395 of which £7,084 has been designated for the Fabric Fund and £4,866 for use by various Church groups. The Church also held £19,882 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 2020**

**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

23 February 2021

# 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 2020 which are set out on pages 12 to 18.

#### 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.



24 February 2021

**Kirknewton and East Calder Parish Church of Scotland**  
**Receipts and Payments Account**  
**Year ended 31 December 2020**

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
<b>Receipts</b>						
Donations	3	88,530	12,500	-	101,030	94,870
Legacies		-	-	-	-	-
Activities for Generating Funds		710	-	-	710	2,101
Bank & Deposit Interest		656	-	-	656	584
Investment Income		912	14	-	926	1,188
Organisations		729	-	-	729	5,179
		<u>91,537</u>	<u>12,514</u>	<u>-</u>	<u>104,051</u>	<u>103,922</u>
Income from Outside Agencies						
- Use of premises		2,363	-	-	2,363	6,888
Grants (Go For It funding)		-	4,921	-	4,921	1,500
Other Receipts		-	-	-	-	-
		<u>93,900</u>	<u>17,435</u>	<u>-</u>	<u>111,335</u>	<u>112,310</u>
<b>Payments</b>						
Costs of Generating Funds	4	(184)	-	-	(184)	(184)
Charitable Activities	4	(91,921)	(575)	-	(92,496)	(106,505)
Governance Costs	4	(250)	-	-	(250)	(250)
Organisations		(567)	-	-	(567)	(4,411)
		<u>(92,922)</u>	<u>(575)</u>	<u>-</u>	<u>(93,497)</u>	<u>(111,350)</u>
<b>Excess of Receipts over Payments for the year before Transfers</b>						
		978	16,860	-	17,838	960
<b>Transfers</b>		(575)	575	-	-	-
<b>Excess of Receipts over Payments for the year</b>						
		<u>403</u>	<u>17,435</u>	<u>-</u>	<u>17,838</u>	<u>960</u>

**Kirknewton and East Calder Parish Church of Scotland**  
**Statement of Balances**  
**At 31 December 2020**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	125,992	2,447	-	128,439	127,479
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	403	17,435	-	17,838	960
Bank & deposit balances carried forward	<u>126,395</u>	<u>19,882</u>	<u>-</u>	<u>146,277</u>	<u>128,439</u>
<b><u>Investments at Market Value</u></b>					
6,985 Units in the Church of Scotland Investors' Trust Growth Fund (Cost: £13,292 – Unit price 31 December 2020 £5.37 – See note 2)	<u>36,734</u>	<u>-</u>	<u>775</u>	<u>37,509</u>	<u>38,976</u>
<b><u>Assets</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Liabilities</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the Trustees on 25 February 2020 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 10 trustees received reimbursement of expenses incurred totalling £1,052. In addition, the following trustees received payment for services provided to the Church:

Name	Transaction	2020 £
	Council Tax and travel expenses	4,166
	Organist salary and organ supply	2,972

#### 2 Movements in Funds

	At 1 Jan 2020 £	Receipts £	Payments £	Transfers £	At 31 Dec 2020 £
<b>Unrestricted Funds</b>					
General Fund	114,204	93,171	(92,355)	(575)	114,445
<b>Designated</b>					
Fabric Fund	7,084	-	-	-	7,084
East Calder Flower Fund	128	205	(184)	-	149
Lunch Club	2,860	257	(93)	-	3,024
Men's Fellowship	634	47	(91)	-	590
The Guild	940	46	-	-	986
Bairns' Rock	142	174	(199)	-	117
	<b>125,992</b>	<b>93,900</b>	<b>(92,922)</b>	<b>(575)</b>	<b>126,395</b>
<b>Restricted Funds</b>					
Forget Me Not Café (Dementia Café)	2129	-	-	-	2,129
The Martin Bequest for Worship Resources	239	14	-	-	253
The Listening Project	79	4,921	(575)	575	5,000
Miller Fund	-	12,500	-	-	12,500
	<b>2,447</b>	<b>17,435</b>	<b>(575)</b>	<b>575</b>	<b>19,882</b>
<b>Total Funds</b>	<b>128,439</b>	<b>111,335</b>	<b>(93,497)</b>	<b>-</b>	<b>146,277</b>

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 2020	Gain/ Loss/ Purchase	Transfers	Balance 31 Dec 2020
	£	£	£	£	£
<b>Endowment Funds</b>					
Bird Bequest	-	2,012	(76)	(1,936)	-
Dick Bequest	-	401	(15)	(386)	-
Hamilton Bequest	-	401	(15)	(386)	-
Henry Bequest	-	805	(30)	(775)	-
Martin Bequest	200	805	(30)		775
McCutcheon Bequest	-	4,024	(152)	(3,872)	-
McDowall Bequest	-	4,024	(152)	(3,872)	-
McKay Bequest	-	16,494	(621)	(15,873)	-
Stenhouse Bequest	-	2,012	(76)	(1,936)	-
Young Bequest	-	2,012	(76)	(1,936)	-
Miscellaneous	-	371	(14)	(357)	-
	200	33,361	(1,257)	(31,329)	775
<b>Unrestricted Funds</b>					
Hope Bequest	5,000	5,615	(210)		5,405
Miscellaneous	8,092			31,329	31,329
	13,092	5,615	(210)	31,329	36,734
	<b>13,292</b>	<b>38,976</b>	<b>(1,467)</b>	<b>-</b>	<b>37,509</b>

**Purposes of Designated Funds**

<b>Fabric Fund:</b>	The Trustees have set aside funds for the maintenance of the Church property.
<b>East Calder Flower Fund:</b>	A fund to provide flowers for display during services of worship.
<b>Lunch Club:</b>	Funds raised and to be used by the Lunch Club.
<b>Men's Fellowship:</b>	A fund for the use of the Men's Fellowship.
<b>The Guild:</b>	A fund for the use of The Guild.
<b>Bairns' Rock:</b>	A fund for the use of Bairns' Rock.

**Purposes of Restricted Funds**

<b>Forget me Not Café (Dementia Café):</b>	This is a fund to provide comfort and friendship for people who suffer from dementia.
<b>The Listening Project:</b>	The Trustees have obtained funding from the Church of Scotland's 'Go For It Fund' to assist with setting up and running a community listening project.
<b>Martin Bequest for Worship Resources:</b>	This Endowment Fund is now used to purchase worship resources. Information regarding the change of use is included in the Financial Review on page 9.
<b>Miller Fund</b>	This is a fund to be used to help preserve the fabric and ensure continuation of worship in Kirknewton Church.

**Purposes of Investments**

**Endowment Funds:** Information regarding the changes to the Funds is included in the Financial Review on page 9.

**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 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
<b>3 Analysis of Donations</b>					
Offerings (WFO Scheme, Standing Orders etc.)	67,071	-	-	67,071	65,653
Tax Recovered on Gift Aid Donations	19,090	2,500	-	21,590	18,776
Ordinary Offerings (Open Plate)	1,775	-	-	1,775	9,124
Other Offerings, Donations etc.	594	10,000	-	10,594	1,317
	<u>88,530</u>	<u>12,500</u>	<u>-</u>	<u>101,030</u>	<u>94,870</u>
<b>4 Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	(184)	-	-	(184)	(184)
	<u>(184)</u>	<u>-</u>	<u>-</u>	<u>(184)</u>	<u>(184)</u>
<b>Charitable activities</b>					
Ministries & Mission Allocation	(63,992)	-	-	(63,992)	(65,330)
Presbytery's Dues	(645)	-	-	(645)	(950)
Minister's Expenses	(932)	-	-	(932)	(1,031)
Pulpit Supply	-	-	-	-	-
Salaries & Organ Supply	(3,380)	-	-	(3,380)	(5,019)
Manse Council Tax	(3,234)	-	-	(3,234)	(3,098)
Outreach Activities	(302)	-	-	(302)	(1,312)
Building Costs:					
Kirknewton Church	(1,599)	-	-	(1,599)	(4,387)
East Calder Church	(1,940)	-	-	(1,940)	(1,857)
Kirknewton Church Hall	(511)	-	-	(511)	(1,008)
East Calder Church Hall	(704)	-	-	(704)	(4,245)
Manse	(54)	-	-	(54)	161
Annual Maintenance Costs	(1,590)	-	-	(1,590)	(2,526)
Utilities	(6,220)	-	-	(6,220)	(7,346)
Insurance	(4,162)	-	-	(4,162)	(4,115)
Annual Subscriptions	(354)	-	-	(354)	(1,822)
Music	(55)	-	-	(55)	(217)
Reuse and Thrive	(1,000)	-	-	(1,000)	-
Presentations	-	-	-	-	(137)
Speakers' Expenses	-	-	-	-	(222)
Stationery, Printing, Postage etc	(424)	-	-	(424)	(249)
Training	-	-	-	-	(30)
Wedding & Funeral Costs	(40)	-	-	(40)	(220)
Sundries	(783)	-	-	(783)	(1,545)
Organisations	(567)	-	-	(567)	(4,411)
	<u>(92,488)</u>	<u>-</u>	<u>-</u>	<u>(92,488)</u>	<u>(110,916)</u>
<b>Governance costs</b>					
Independent examiner's fees	(250)	-	-	(250)	(250)
	<u>(250)</u>	<u>-</u>	<u>-</u>	<u>(250)</u>	<u>(250)</u>



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

**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 £28,137 and the maximum stipend (in the fifth and subsequent years) £34,577.

**6 Collections for Third Parties**

	2020 £	2019 £
Africa Inland Mission	-	337
Alzheimer Scotland	178	277
Bridge Community Project	-	224
Christian Aid	-	449
Crossreach	-	258
Hampers for Schools	-	455
Scottish Bible Society	-	258
Scripture Union West Lothian	180	736
Tearfund Toilet Twinning	194	220
Vine Trust *	-	559
West Lothian Food Bank	-	1,097
Total	552	4,870

\* An online collection of £730 was donated directly to the Vine Trust by members of the congregation. (£1,782 of direct donations were made in respect of the 2019 collection).

**Kirknewton and East Calder Parish Church of Scotland  
Year ended 31 December 2020**

**APPENDIX**

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

	2020 £	2019 £
<b>REVENUE ACCOUNT</b>		
Credit Balance at 31 December	<u>29,474</u>	<u>29,288</u>