



**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 2021**

## Reference and Administrative Information

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

**Charity Registration Number:** SC006973

**Congregation Reference Number:** 020147

**Contact Address:** [Redacted]

## Trustees

### Kirk Session

[Redacted]

*(1) Resigned 25/05/21 (2) Resigned 26/01/21 (3) Deceased 16/02/22*

### Congregational Board

[Redacted]

*(1) Resigned 20/04/21*

### Principal Office-bearers

**Minister:** [Redacted]  
**Session Clerk:** [Redacted]  
**Clerk to the Board:** [Redacted]  
**Church Treasurer:** [Redacted]

### Independent Examiner

[Redacted]

### 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 2021**

## **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, 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 2021**

#### **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**

2021 started off where we left 2020 with Covid-19 dictating what we could do. All our buildings remained closed and we continued to rely 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 an online Alpha Course early in the year and online services during Holy Week.

And so lockdown life continued with restrictions gradually easing until on 23<sup>rd</sup> May we opened our sanctuaries once again for face to face services albeit with restricted numbers and a booking system, strict social distancing, a strict cleaning regime and wearing a face covering. To celebrate this milestone we joined in a Zoom Songs of Praise which proved so popular that it continued monthly. As the year progressed the restrictions continued to ease so we were able to abandon the booking system and have less strict social distancing. For the remainder of the year the Sunday services alternated between Kirknewton and East Calder and the online services also continued along with the DVD's.

For the second half of the year, although restrictions had eased, there was a wariness about gatherings especially indoors. East Calder Gala, The Spring Fayre and Games Nights did not happen. Board and Session continued to meet by Zoom. On the positive side, we opened our halls again on 3<sup>rd</sup> September and, unlike last year, we had a large turnout at the Remembrance Service as well as 4 face to face services on the 4 Sundays of Advent. We managed some charitable and community work as well. We used a grant of £1,000 from Tesco to create a community space in front of the East Calder Hall, we sent off shoe boxes and we arranged hampers to be distributed for Christmas to needy families identified by the Primary Schools.

Serving teas and coffee after worship resumed in October only to be shut down again in December due to the spread of Omicron. The traditional Christmas Eve services which we were really looking forward to hosting this year were cancelled for the same reason – Omicron.

At the end of 2020 we were hoping and praying that 2021 might be back to normal. That did not happen. So let us just see what 2022 might throw at us. It will be what it will be and we will thrive whatever.

The KNEC Community Listening Project made progress during the year. Training of listeners continued throughout 2021 and 7 completed the Listen Well course. The pandemic meant a delay to recruitment of a project coordinator until the latter half of the year when ██████████ was successful in her application for the post. ██████████ has begun the pilot year in earnest and has identified herself and one other listener for the advanced level training with Listen Well Scotland. A listening cafe is planned for January 2022 and other listening opportunities will be trialled during the year. The Facebook Page set up by ██████████ is attracting a good deal of interest.

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

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

### **Year ended 31 December 2021**

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

The congregation has continued to support the charity Reuse and Thrive (SCO49977). The shop opened in May 2021 and easily covers its costs with finances to spare. This has meant that R&T have been able to plough money back into community initiatives such as supporting The School Bank, WL Food Bank, Trust Housing as well as local schools. The charity continues to have 4 trustees (██████ is a trustee and co-chair) and now has around 24 volunteers (many from our own congregation) most of whom do at least one 2-hour shift in the shop every week or help to prepare donations ready for sale. The Facebook Page and website attract a good deal of interest.

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. Session's current thinking is that, rather than having 'events' to celebrate and encourage aspects of stewardship, we are exhibiting stewardship whenever individuals use their time, talents or money in the service of the church. The greatest challenge is to match opportunities to individuals.

#### **Our Groups and Organisations**

##### **Bairns' Rock**

Bairns' Rock did not restart in person in 2021 but 'met' on Facebook Live until the end of January when it was decided to take a break. During the year we said 'goodbye' to ██████████ who will be well missed as such amazing volunteers. New volunteers will be required if we are to start up again in future though we still face an uncertain future Covid-19 wise. Thanks to all who have supported Bairns' Rock so far, in practical ways and in prayer.

##### **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. The Group did not meet at all in 2021. Covid -19 permitting, we hope and pray that the Group can meet again sometime in 2022

##### **Boys' Brigade**

At the beginning of 2021, 20 Boys were attending on a regular basis. Since we started back in person in August there has been a great change in numbers of boys attending with 38 regularly attending by the end of the year. One of the young men attained his 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 the year our annual display was held via zoom and awards distributed by parents. The Company held our Enrolment service on a Friday and it was greatly supported with over 100 people in attendance. At present we have 8 leaders.

##### **EnerJ**

EnerJ (for all primary school children) met on Zoom monthly from the start of 2021 and then met in person for three times at the end of the year. The Covid -19 pandemic restrictions meant that the Christmas Nativity was also presented online thanks to ████████ video production skills. Thanks to ██████████ for leading so well despite all the restrictions. And thanks to all the children (and parents and siblings) who took part online and in person. Hopefully 2022 will see more regular in person gatherings. Thanks to all who continue to support EnerJ in practical ways and in prayer.

# Kirknewton and East Calder Parish Church of Scotland

## Trustees' Annual Report (cont.)

### Year ended 31 December 2021

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

The café has only met once in 2021 and that was not until November. In normal times 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 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.

If the café is to get up and running again on a regular basis (Covid -19 allowing of course), there is a need for more volunteers so please pray about that.

#### Holiday Club

Unfortunately, due to the ongoing Covid -19 restrictions, we were unable to run the annual Holiday Club this year. We hope to hold the Holiday Club during 2022 if it is safe to do so.

#### House Groups

The House Group programme provides an informal environment for fellowship, sharing, learning and encouragement as God's Word is studied.

The Covid -19 restrictions, which stopped us meeting in person from mid-March 2020, continued throughout 2021 with study material being 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.

#### In Focus

In Focus (IF) is all about people informally worshiping together, giving personal reflections on God's word, praising God, and meeting together in fellowship. Generally, gathered, there averaged about 28 people each Sunday evening.

The pandemic put paid to our regular meetings, as the last time we met was 15 March 2020. Church year ending June 2022, would have seen In Focus complete its 20<sup>th</sup> year, had normal service been in place!

Whilst we miss seeing one another, the IF Planning Team will review when it is wise to return, (mask free).

#### Lunch Club

Sadly, the Lunch Club has been closed for the whole of 2021. In normal times the Lunch Club is open on the first and third Thursdays of each month between 11.30am and 12.30pm to provide a very worthwhile service to the community. All our volunteers are looking forward to a time in the future when the Lunch Club will be able to reopen safely.

#### Men's Fellowship

We have been blessed in managing to keep a full programme going through this difficult Covid period, thanks in the main to Zoom communication. Not my favourite! But it really has kept our fellowship alive at such a difficult time.

It *has* meant that we could have speakers who live a considerable distance away and would not normally travel to be with us. Our speakers ranged widely, e.g.

- [REDACTED], who came to us from Kenya where he heads up a school
- [REDACTED], who produces the Christian radio show, *Heart of the Matter*
- [REDACTED], who lives locally and has just published a book, *The Heart of a Father*
- [REDACTED] from Operation Mobilisation (OM)
- Various charities which are reaching out in Jesus' name to those in need, e.g. The Salvation Army and Bethany Trust

We have had an average of 10 men attending but would, of course, welcome more into our group.

Hopefully we can meet more often 'in-person' in the Church Hall but that depends on how the pandemic progresses.

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

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

### **Year ended 31 December 2021**

#### **Praise Band**

The Praise band has had no opportunity to be together this year. In normal times the Praise Band leads worship at the Sunday morning services in East Calder Church and other services when required. Hopefully we will get back to playing again soon

#### **Prayer Group**

The prayer group has struggled like many others through Covid -19 times. Until September 2021 we prayed by Zoom meeting with one person on the telephone. From September until November, we met at Dora's home and then with joy back to the prayer room.

We were persistent in prayer although a struggle to pray apart from each other. God has been always faithful and we look forward to praying in this new year.

As always come join us even for a short time. Prayer requests can be made via the website or written and left in the bowl on each communion table where they will be collected after the service and we shall pray for them on the Monday evening.

#### **Singing Group**

The Singing Group kept in touch during lockdown, recordings being sent quite regularly for practise at home. The group re-formed briefly with the intention of singing together at Watchnight. Covid -19 restrictions and caution curtailed this activity. It is hoped to re-form at some point in the future.

#### **The Break**

The Break is the Church's midweek time of praise, worship and fellowship.

Covid -19 restrictions have resulted in no meetings during 2021. Once the restrictions have been removed and it is safe to do so, meetings will be resumed.

#### **The Guild**

The Guild has met only twice this year. For a while it seemed as though the Guild might not meet again due to Covid and a lack of a leadership team. However, a leadership team emerged from the shadows and the membership enthusiastically embraced the chance to meet again. So, the Guild duly met in November for the first time for quite a while.

#### **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 2021**

#### **Financial Review**

In the year ended 31<sup>st</sup> December 2021 total income was £84,843 while payments totalled £80,250, resulting in a small surplus of £4,593. The principal source of income remains congregational offerings and tax recovered on Gift Aid donations. While the ongoing Covid-19 restrictions has reduced church activities and attendance, it is encouraging to report that regular giving reached 88% of our projected income. Many thanks and much appreciation are extended to all who helped support our Church financially during the course of 2021.

Suspended Church activities and closed buildings were the main contributors to the reduced expenditure against projection of almost £15,000 for the year. During 2021, there was no significant expenditure on our buildings, with only routine maintenance being undertaken.

Groups who normally use our premises have also been hit by the closure of our buildings. Thankfully Q4 saw the reopening of our premises for external use, resulting in generating £1,575 of income (30% of projection).

A grant of £1,000 from Tesco was received and used to create a community space in front of the East Calder Hall.

In terms of fundraising, this was again curtailed and as in 2020 the Spring Fayre and the East Calder Gala 'Tea Tent' did not take place. However, as a congregation, £1,209 was raised to provide Christmas Hampers to needy families identified by the local schools.

#### **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.

At the year end the Church held unrestricted funds of £131,410 of which £7,084 has been designated for the Fabric Fund and £4,349 for use by various Church groups. The Church also held £19,460 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 2021**

**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

22 February 2022

**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 2021 which are set out on pages 11 to 17.

**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.



23 February 2022

**Kirknewton and East Calder Parish Church of Scotland  
Receipts and Payments Account  
Year ended 31 December 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<b>Receipts</b>					
Donations	3	78,553	-	78,553	101,030
Activities for Generating Funds		1,360	-	1,360	710
Bank & Deposit Interest		308	-	308	656
Investment Income		826	12	838	926
Organisations		-	-	-	729
		<u>81,047</u>	<u>12</u>	<u>81,059</u>	<u>104,051</u>
Income from Outside Agencies					
- Use of premises		1,575	-	1,575	2,363
Grants (Go For It funding)		-	-	-	4,921
Other Receipts		1,000	1,209	2,209	-
<b>Total Receipts</b>		<u><u>83,622</u></u>	<u><u>1,221</u></u>	<u><u>84,843</u></u>	<u><u>111,335</u></u>
<b>Payments</b>					
Costs of Generating Funds	4	(185)	-	(185)	(184)
Charitable Activities	4	(77,992)	(1,823)	(79,815)	(92,496)
Governance Costs	4	(250)	-	(250)	(250)
Organisations		-	-	-	(567)
<b>Total Payments</b>		<u><u>(78,427)</u></u>	<u><u>(1,823)</u></u>	<u><u>(80,250)</u></u>	<u><u>(93,497)</u></u>
<b>Excess of Receipts over Payments for the year before Transfers</b>		5,195	(602)	4,593	17,838
<b>Transfers</b>		(180)	180	-	-
<b>Excess of Receipts over Payments for the year</b>		<u><u>5,015</u></u>	<u><u>(422)</u></u>	<u><u>4,593</u></u>	<u><u>17,838</u></u>

**Kirknewton and East Calder Parish Church of Scotland**  
**Statement of Balances**  
**At 31 December 2021**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances brought forward	126,395	19,882	146,277	128,439
<b>Movement in year:</b>				
Excess of Receipts over Payments for the year	5,015	(422)	4,593	17,838
Bank & deposit balances carried forward	<u>131,410</u>	<u>19,460</u>	<u>150,870</u>	<u>146,277</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 2021 £6.04 – See note 2)	41,317	872	42,189	37,509
<b><u>Assets</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Liabilities</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the Trustees on 22 February 2022 and signed on their behalf by:

  


**Kirknewton and East Calder Parish Church of Scotland**  
**Notes to the Accounts**

**1 Trustee Remuneration and Related Party Transactions**

During the year 6 trustees received reimbursement of expenses incurred totalling £3,491. In addition, the following trustees received payment for services provided to the Church:

Name	Transaction	2021 £
	Council Tax and travel expenses	4,278
	Organist salary	2,326
	Listening Project salary	520
	Organist at Funeral	65

**2 Movements in Funds**

	At 1 Jan 2021 £	Receipts £	Payments £	Transfers £	At 31 Dec 2021 £
<b>Unrestricted Funds</b>					
General Fund	114,445	83,622	(78,427)	337	119,977
<b>Designated</b>					
Fabric Fund	7,084	-	-	-	7,084
East Calder Flower Fund	149	-	-	-	149
Lunch Club	3,024	-	-	-	3,024
Men's Fellowship	590	-	-	-	590
The Guild	986	-	-	(400)	586
Bairns' Rock	117	-	-	(117)	-
	<b>126,395</b>	<b>83,622</b>	<b>(78,427)</b>	<b>(180)</b>	<b>131,410</b>
<b>Restricted Funds</b>					
Forget Me Not Café (Dementia Café)	2,129	-	(11)	-	2,118
The Martin Bequest for Worship Resources	253	12	-	-	265
The Listening Project	5,000	-	(700)	180	4,480
Miller Fund	12,500	-	-	-	12,500
Christmas Hampers	-	1,209	(1,112)	-	97
	<b>19,882</b>	<b>1,221</b>	<b>(1,823)</b>	<b>180</b>	<b>19,460</b>
<b>Total Funds</b>	<b>146,277</b>	<b>84,843</b>	<b>(80,250)</b>	<b>-</b>	<b>150,870</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 2021	Gain/ Loss/ Purchase	Balance 31 Dec 2021
	£	£	£	£
<b>Unrestricted Funds</b>				
Hope Bequest	5,000	5,405	674	6,079
Miscellaneous	8,092	31,329	3,909	35,238
	<u>13,092</u>	<u>36,734</u>	<u>4,583</u>	<u>41,317</u>
<b>Restricted Funds</b>				
Martin Bequest	200	775	97	872
	<u>13,292</u>	<u>37,509</u>	<u>4,680</u>	<u>42,189</u>

**Purposes of Designated Funds**

**Fabric Fund:**

The Trustees have set aside funds for the maintenance of the Church property.

**East Calder Flower Fund:**

A fund to provide flowers for display during services of worship.

**Lunch Club:**

Funds raised and to be used by the Lunch Club.

**Men's Fellowship:**

A fund for the use of the Men's Fellowship.

**The Guild:**

A fund for the use of The Guild.

**Bairns' Rock:**

A fund for the use of Bairns' Rock.

**Purposes of Restricted Funds**

**Forget me Not Café (Dementia Café):**

This is a fund to provide comfort and friendship for people who suffer from dementia.

**The Listening Project:**

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.

**Martin Bequest for Worship Resources:**

This fund is used to purchase worship resources.

**Miller Fund**

This is a fund to be used to help preserve the fabric and ensure continuation of worship in Kirknewton Church.

**Christmas Hamper Fund**

This fund is used to provide needy families, identified by the local primary school, with a Christmas hamper.

**Purposes of Investments**

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

**Restricted Funds:** Income is applied to the fund

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

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<b>3 Analysis of Donations</b>				
Offerings (WFO Scheme, Standing Orders etc.)	64,528	-	64,528	67,071
Tax Recovered on Gift Aid Donations	12,112	-	12,112	21,590
Ordinary Offerings (Open Plate)	1,403	-	1,403	1,775
Other Offerings, Donations etc.	510	-	510	10,594
	<u>78,553</u>	<u>-</u>	<u>78,553</u>	<u>101,030</u>
<b>4 Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Offering envelopes	(185)	-	(185)	(184)
	<u>(185)</u>	<u>-</u>	<u>(185)</u>	<u>(184)</u>
<b>Charitable activities</b>				
Ministries & Mission Allocation	(51,003)	-	(51,003)	(63,992)
Presbytery's Dues	(850)	-	(850)	(645)
Minister's Expenses	(1,014)	-	(1,014)	(932)
Salaries & Organ Supply	(3,904)	(520)	(4,424)	(3,380)
Manse Council Tax	(3,264)	-	(3,264)	(3,234)
Outreach Activities	(67)	(1,112)	(1,179)	(302)
Building Costs:				
Kirknewton Church	(180)	-	(180)	(1,599)
East Calder Church	(602)	-	(602)	(1,940)
Kirknewton Church Hall	(130)	-	(130)	(511)
East Calder Church Hall	(1,145)	-	(1,145)	(704)
Manse	-	-	-	(54)
Annual Maintenance Costs	(2,652)	-	(2,652)	(1,590)
Utilities	(4,613)	-	(4,613)	(6,220)
Insurance	(3,965)	-	(3,965)	(4,162)
Annual Subscriptions	(360)	-	(360)	(354)
Music	-	-	-	(55)
Reuse and Thrive	-	-	-	(1,000)
Tesco (Groundworks)	(1,000)	-	(1,000)	-
Stationery, Printing, Postage etc	-	-	-	(424)
Training	-	(180)	(180)	(575)
Wedding & Funeral Costs	(65)	-	(65)	(40)
Sundries	(3,178)	(11)	(3,189)	(783)
Organisations	-	-	-	(567)
	<u>(77,992)</u>	<u>(1,823)</u>	<u>(79,815)</u>	<u>(93,063)</u>
<b>Governance costs</b>				
Independent examiner's fees	(250)	-	(250)	(250)
	<u>(250)</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 £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269.

**6 Collections for Third Parties**

	2021 £	2020 £
Alzheimer Scotland	-	178
Scripture Union West Lothian	-	180
Tearfund Toilet Twinning	-	194
KNEC Christmas Hamper collection	1,112	-
Total	<u>1,112</u>	<u>552</u>



**Kirknewton and East Calder Parish Church of Scotland  
Year ended 31 December 2021**

**APPENDIX**

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

	<u>2021</u> £	<u>2020</u> £
<b>REVENUE ACCOUNT</b>		
Credit Balance at 31 December	<u>29,502</u>	<u>29,474</u>