



**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 2022**

Reference and Administrative Information

Charity Name: Kirknewton and East Calder Parish Church of Scotland

Charity Registration Number: SC006973

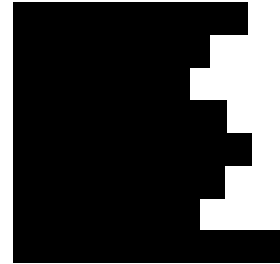
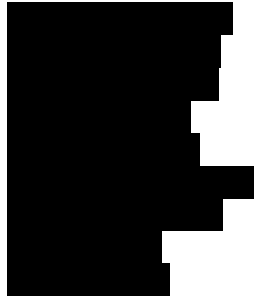
Congregation Reference Number: 020147

Contact Address:



Trustees

Kirk Session



(1) Resigned 27th September 2022 (2) Resigned 27th September 2022 (3) Resigned 28th June 2022 (4) Resigned 31st January 2023
(5) Deceased 16/02/22

Congregational Board



(1) Elected during 2022 (2) Elected 11th September 2022 (3) Elected 11th September 2022

Principal Office-bearers

Minister:

Session Clerk:

Clerk to the Board:

Church Treasurer:



resigned 28th June 2022
appointed 21st August 2022
resigned 21st August 2022
appointed 29th November 2022

Independent Examiner



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 2022

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-Vision. There is also a Group which provides support and assistance to the minister when required 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" and to serve our parish.

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 2022

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, like most churches, 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 Kirknewton there are no young people around or attending church. Naturally, as a congregation we are concerned so we keep both these situations in our prayers. However, praise the Lord, you will find good news when you read below the reports from Boys' Brigade and EnerJ.

Achievements and Performance

The Congregation

We started 2022 under the shadow of the Omicron variant of Covid. The year could be summed up as slowly emerging from all the Covid restrictions to the stage where Covid was treated just like any other serious virus and life returning to normal albeit with subtle changes in all our behaviours.

Church was face to face on alternate Sundays in Kirknewton and East Calder but still under some restriction. Teas and Coffees after church were not happening. Covid restrictions came and went until on 21st March all restrictions even in the Church of Scotland were lifted. Individuals were now free to decide for themselves how they wanted to interact with others. Normal church has continued throughout the year and comprises the alternate live services on a Sunday, with tea/coffee after worship, with the opportunity to watch the livestream service online from home (which many really appreciate) or watch the recording later (and there are many 'hits' on the recording). The annual Remembrance Service and our 4 services over Advent happened once again and, for the first time in several years, the traditional Christmas Eve services happened.

Having opened our halls in September 2021, the usage by outside organisations at East Calder gradually increased and is now very good. Sadly, the organisations that used to use Kirknewton hall have not returned for various reasons so the hall there is only used very occasionally by outside organisations.

Session and Board members were still wary about meeting in person for meetings until the end of May when the first face to face meeting since the pandemic was held. Face to face is now the norm although Zoom is still very much available for use on dark inclement winter nights, one of few positives from the pandemic.

Over the year almost all our regular church organisations and groups from the past have started up again with In Focus and House Groups being the final ones to start during October. You can read all about our Groups and Organisations below.

Not everything returned to normal over the year. We felt unable to run the Spring Fayre and Games Nights. However, the congregation did run the Tea Tent at the East Calder gala although much of the gala was called off due to inclement weather and the teas were served in the Partnership Centre. We also managed some charitable and community work over the year. We sent off shoe boxes and we arranged hampers to be distributed for Christmas to families identified by the Primary Schools of Kirknewton, East Calder and Calderwood as needing a little extra help and care. There were 38 hampers this year – nearly double last year's count which is a sad reflection on how the cost of living is affecting families.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2022

The Congregation (cont.)

Over the year there have been many and long discussions at meetings of the Trustees of our congregation regarding the Presbytery Plan. The Plan is the blueprint for the future of the church in Edinburgh and West Lothian. Your Trustees agreed the Plan as it affects us. In summary we will work more closely in a collaborative way to benefit the mission of the church in a Mission District consisting of ourselves, the 2 Livingston congregations, Polbeth Harwood with West Kirk of Calder, Kirk of Calder and Ratho. Within the Mission District there are 2 Parish Groupings which are the important parts on a day to day basis. We are in a grouping along with Polbeth Harwood with West Kirk of Calder and Ratho. Regarding buildings, the decision was taken to close Kirknewton Church by the end of 2024.

The KNEC Community Listening Project aims to meet people in the fears and struggles of isolation, the cost of living crisis and Covid recovery. It provides a service where anyone can have access to a listening ear and company. We have 1 employed member of staff as Project Coordinator and 22 Volunteers. The project offers 1-1 formal listening sessions which are booked appointments and are for people to talk through something that is worrying them or that they feel they need clarity about – talking something through in a safe, non-judgemental and confidential environment allows people the time and space to work things out in their own head and move forward. No advice is given although the Project can signpost people to areas equipped to help in their individual situations if need be.

The Project also runs a Warm Hub twice a week on Mondays and Thursdays from 11am-3pm in the downstairs hall at East Calder and this provides free soup, rolls, hot drinks and biscuits as well as much needed company. This allows people to mix with others and provides a warm space relieving some of the pressures of the cost of living crisis. There are plans to expand the service although securing funding remains a priority to allow the project to survive. We look forward with anticipation and excitement to see how the project will develop as we work with the community and help to serve their needs.

The congregation has continued to support the charity Reuse and Thrive (R&T, SCO49977). The shop continues to be a welcome addition to community life and is used by lots of people. Once again, R&T has been able to plough money back into many different community initiatives. The charity currently has three trustees (██████████, Minister, is a trustee and co-chair) but would like to attract at least two more. There are still 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 local interest as the charity continues to meet its aims of reducing poverty, increasing education about sustainability and community engagement. Thanks to all in KNEC who have offered their support during the year.

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 in this transition back to normal 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

Boys' Brigade

At the beginning of 2022, 38 Boys were attending on a regular basis. Since we started back in August, numbers of boys attending have continued to increase with 45 boys regularly attending. We currently have three young men working towards their Queens badge, two of which are very close to completion. During the year we held our annual display and presentation of awards in East Calder Church, and we held our Enrolment service on a Friday evening. Both were greatly supported with lots of families and members of the congregation in attendance. At present we have 11 leaders.

Kirknewton and East Calder Parish Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2022

EnerJ

EnerJ (for all primary school age children) was able to meet every fortnight at East Calder Church Hall throughout the year. It was great to be back in person with the young people of our church, with circa 12 children attending regularly. During the year, EnerJ has followed the 'Spill The Beans' material to link the topics and message to that of the wider congregation's worship. The children enjoyed lots of craft, games and Bible stories as part of their fortnightly worship activities. The year concluded with a successful nativity in East Calder which was thoroughly enjoyed by all. The leaders thank those attending, the parents and the wider congregation for their ongoing support.

Forget Me Not Café (Dementia Café)

The café has returned to meeting (post COVID) 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. Currently only 6 people attend the cafe so more attendees would be very welcome to join. 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. As always prayer support and practical support are both very welcome.

Holiday Club

The Holiday Club did not run this year due to a continuing wariness of Covid infection in large gatherings of people.

House Groups

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

Our House Group programme re-started in late October 2022 for the first time since mid-March 2020 with the removal of Covid restrictions and people being happy to meet again. One group meets in person and we are pleased to have started an online group. During the first half of 2023, the groups will study the Epistle to the Hebrews.

In Focus

Informal fellowship resumed on Sunday 30 October 2022, and with thanks mask free. Despite being in our 21st year, the In Focus Planning Team opted to start gently to ascertain interest. Held downstairs in East Calder Church Hall, encouragingly attendance averages 16/20 people each Sunday evening. Sharing, caring through prayer, reflections and bible readings is still the order of the day going forward, trusting God will show us how to tell others about Him working in our lives. (Mark 1:17). All welcome.

Lunch Club

In previous years the Lunch Club has provided a meal of soup, roll, dessert, cheese and biscuits and tea or coffee for a small cost. However, since Covid the Lunch Club has not been operating. The running of and need for a Lunch Club will be kept under review.

Men's Fellowship

Our fellowship continues to meet every 2nd Saturday morning in the Hall. At the start of 2022 we met using Zoom, which, because of Covid restrictions, turned out to be a good way of keeping our group meeting together. From last September we now mostly meet in the Hall with [REDACTED] cooking breakfast. We have had a varied selection of interesting speakers including our own Pastor, retired ministers, church leaders, Community Pastors, outreach workers, Christian Radio presenters, [REDACTED] on the Vine Trust, [REDACTED] on his visit to Chile. We have been really truly blessed to have them join our group, inspiring and uplifting us. We also now have meetings where we have a time of sharing and those present can get a chance to be open about how they feel about varied subjects. The group was encouraged by a comment made by one of our visiting speakers that we were one of the few churches who still had an active men's group. That alone has given us the motivation to keep going and try to encourage more men to come

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2022

Men's Fellowship (cont.)

along and join the group. As a Church we ask that you please keep the Men's Fellowship in your prayers.

Praise Band

Following Covid, one or two of our Band members have still not returned to in-person services and are currently not taking part in leading worship. For the time being, in East Calder Church services, the band consists of piano/keyboard, drums and 1 or 2 guitars. It is hoped that we can achieve pre-Covid numbers in due course.

Prayer Group

The Prayer Group continues to meet each Monday evening for an hour. Around 8 people meet together to pray for people and circumstances, situations around the world and closer to home. Requests come in person, by telephone or note in prayer bowls. We continue to offer prayer after church as requested.

The Break

The Break is the Church's midweek time of praise, worship and fellowship. Covid restrictions stopped The Break and, as yet, it has not re-started. Further consideration is required on the future of this meeting.

The Guild

The Guild meets on the first and third Tuesday of each month from 2pm-3pm in the downstairs hall at East Calder. We have 24 Ladies attending regularly and it is a great place for fellowship as well as encouraging each other on our life and faith journey. Each session we have a topic or a speaker for example:

- The Vine Trust about The Kazunzu Village of Hope (Registered Charity No: SC017386)
- Guess the hymn intro
- Bible Study lead by our Minister
- Dignity Boxes (Registered Charity No: SC048930)
- Gods Protection and Guiding working in the CID
- Christmas Flower arranging

Men and women of any age are welcome to attend the Guild. It is a very warm and welcoming environment full of chat and friendship.

Youth Church

As there have been no young people in the age range, no meetings of the Youth Church have taken place during 2022. Youth Church restarted on a fortnightly basis at the start of 2023.

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 2022

Financial Review

In the year ended 31st December 2022 total income was £88,807 while payments totalled £99,173, resulting in a deficit of £10,366. Tax recovered on Gift Aid donations of £14,846 was not received until January 2023.

The principal source of income remains congregational donations, with 2022 donations being £76,635 (of which £5,000 was a donation for Audio Visual equipment and £4,031 was donated to the Listening Project).

Total expenditure of £99,173 was almost £19,000 higher than in 2021, due to increased building costs of £7,704, the appointment of a Listening Project Coordinator at a cost of £5,176 and the balance reflecting that church activities are returning to pre-covid levels.

Other highlights for the year include:

- The return of external groups using our premises again, resulting in income of £5,860 (compared to £1,575 in 2021).
- The introduction of the Warm Hub into the KNEC Community Listening Project has been very successful, with £4,031 being received to support the project from individual and corporate donations,
- Collections for Third Parties was £3,507.
- A £5,000 donation to initiate an Audio / Visual fund has allowed the streaming of worship services.

Many thanks and much appreciation are extended to all who helped support our Church in person and financially during the course of 2022.

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 £124,154 of which £7,084 has been designated for the Fabric Fund, £3,594 has been designated for the Audio Visual Equipment Fund and £5,157 for use by various Church groups. The Church also held £16,350 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 2022**

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.

[Redacted Signature]

[Redacted Signature]

Session Clerk

28 February 2023

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 2022 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.

[REDACTED]

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

1st March 2023

Kirknewton and East Calder Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Receipts					
Donations	3	72,604	4,031	76,635	78,553
Activities for Generating Funds		1,525	-	1,525	1,360
Bank & Deposit Interest		226	-	226	308
Investment Income		757	11	768	838
Organisations		2,103	-	2,103	-
		<u>77,215</u>	<u>4,042</u>	<u>81,257</u>	<u>81,059</u>
Income from Outside Agencies					
- Use of premises		5,860	-	5,860	1,575
Other Receipts		-	1,690	1,690	2,209
Total Receipts		<u>83,075</u>	<u>5,732</u>	<u>88,807</u>	<u>84,843</u>
Payments					
Costs of Generating Funds	4	(205)	-	(205)	(185)
Charitable Activities	4	(88,446)	(8,977)	(97,423)	(79,815)
Governance Costs	4	(250)	-	(250)	(250)
Organisations		(1,295)	-	(1,295)	-
Total Payments		<u>(90,196)</u>	<u>(8,977)</u>	<u>(99,173)</u>	<u>(80,250)</u>
Excess of Receipts over Payments for the year before Transfers		(7,121)	(3,245)	(10,366)	4,593
Transfers		(135)	135	0	0
Excess of Receipts over Payments for the year		<u>(7,256)</u>	<u>(3,110)</u>	<u>(10,366)</u>	<u>4,593</u>

January 2023: Gift Aid reclaim of £14,846 received.

Kirknewton and East Calder Parish Church of Scotland
Statement of Balances
At 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	131,410	19,460	150,870	146,277
Movement in year:				
Excess of Receipts over Payments for the year	(7,256)	(3,110)	(10,366)	4,593
Bank & deposit balances carried forward	124,154	16,350	140,504	150,870
<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 2022 £5.40)	36,939	780	37,719	42,189
<u>Assets</u>				
	14,846	-	14,846	-
<u>Liabilities</u>				
	-	-	-	-

(£14,846 : Tax recovered from Gift Aid – Received January 2023).

The accounts were approved by the Trustees on 28 February 2023 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 6 trustees received reimbursement of expenses incurred totalling £4,375. In addition, the following trustees received payment for services provided to the Church:

Name	Transaction	2022 £
	Council Tax and travel expenses	4,061
	Organist salary	2,442
	Listening Project salary	5,176

2 Movements in Funds

	At 1 Jan 2022	Receipts	Payments	Transfers	At 31 Dec 2022
	£	£	£	£	£
Unrestricted Funds					
General Fund	119,977	75,972	(87,495)	(135)	108,319
Designated					
Fabric Fund	7,084	-	-	-	7,084
AV Equipment Fund	0	5,000	(1,406)	-	3,594
East Calder Flower Fund	149	536	(552)	-	133
Lunch Club	3,024	-	-	-	3,024
Men's Fellowship	590	157	(66)	-	681
The Guild	586	1,410	(677)	-	1,319
	131,410	83,075	(90,196)	(135)	124,154
Restricted Funds					
Forget Me Not Café (Dementia Café)	2,118	-	(88)	-	2,030
The Martin Bequest for Worship Resources	265	11	-	-	276
The Listening Project	4,480	4,031	(7,230)	135	1,416
Miller Fund	12,500	-	-	-	12,500
Christmas Hampers	97	1,690	(1,659)	-	128
	19,460	5,732	(8,977)	135	16,350
Total Funds	150,870	88,807	(99,173)	-	140,504

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 2022	Gain/ Loss/ Purchase	Balance 31 Dec 2022
	£	£	£	£
Unrestricted Funds				
Hope Bequest	5,000	6,079	(644)	5,435
Miscellaneous	8,092	35,238	(3,734)	31,504
	<u>13,092</u>	<u>41,317</u>	<u>(4,378)</u>	<u>36,939</u>
Restricted Funds				
Martin Bequest	200	872	(92)	780
	<u>13,292</u>	<u>42,189</u>	<u>(4,470)</u>	<u>37,719</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.

Audio Visual Equipment

A fund for the development of streaming and audio visual capabilities within the congregation.

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:

Originally funded from the Church of Scotland's 'Go For It Fund' to assist with setting up and running a community listening project. Donations from external sources and from the congregation support this project.

Martin Bequest for Worship Resources:

This fund is used to purchase worship resources.

Miller Fund

This is a fund to be used to support the mission of the church in Kirknewton.

Christmas Hamper Fund

This fund is used to provide needy families, identified by the local primary schools, 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 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
3 Analysis of Donations				
Offerings (WFO Scheme, Standing Orders etc.)	62,314	-	62,314	64,528
Tax Recovered on Gift Aid Donations	0	-	0	12,112
Ordinary Offerings (Open Plate)	2,705	-	2,705	1,403
Other Offerings, Donations etc.	7,585	4,031	11,616	510
	<u>72,604</u>	<u>4,031</u>	<u>76,635</u>	<u>78,553</u>
4 Analysis of Payments				
Costs of generating funds				
Offering envelopes	(205)	-	(205)	(185)
	<u>(205)</u>	<u>-</u>	<u>(205)</u>	<u>(185)</u>
Charitable activities				
Ministries & Mission Allocation	(53,936)	-	(53,936)	(51,003)
Presbytery's Dues	(1,751)	-	(1,751)	(850)
Minister's Expenses	(1,037)	-	(1,037)	(1,014)
Salaries & Organ Supply	(5,061)	(5,176)	(10,237)	(4,424)
Manse Council Tax	(3,024)	-	(3,024)	(3,264)
Outreach Activities	(178)	(1,659)	(1,837)	(1,179)
Building Costs:				
Kirknewton Church	(1,334)	-	(1,334)	(180)
East Calder Church	(5,883)	-	(5,883)	(602)
Kirknewton Church Hall	(148)	-	(148)	(130)
East Calder Church Hall	(1,095)	-	(1,095)	(1,145)
Manse	(1,305)	-	(1,305)	-
Annual Maintenance Costs	(1,468)	-	(1,468)	(2,652)
Utilities	(5,724)	-	(5,724)	(4,613)
Insurance	(4,069)	-	(4,069)	(3,965)
Annual Subscriptions	(385)	-	(385)	(360)
Tesco (Groundworks)				(1,000)
Audio Visual Expenses	(1,406)	-	(1,406)	-
Training	-	(800)	(800)	(180)
Wedding & Funeral Costs	(65)	-	(65)	(65)
Sundries	(577)	(1,342)	(1,919)	(3,189)
Organisation	(1,295)	-	(1,295)	-
	<u>(89,741)</u>	<u>(8,977)</u>	<u>(98,718)</u>	<u>(79,815)</u>
Governance costs				
Independent examiner's fees	(250)	-	(250)	(250)
	<u>(250)</u>	<u>-</u>	<u>(250)</u>	<u>(250)</u>

Organisation payments of £1,295 are included in the Charitable Activities above.

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

	2022	2021
	£	£
West Lothian Foodbank	1,513	-
Scripture Union West Lothian	34	-
Christian Aid	270	-
KNEC Christmas Hamper collection	1,690	1,112
Total	<u>3,507</u>	<u>1,112</u>

Kirknewton and East Calder Parish Church of Scotland
Year ended 31 December 2022

APPENDIX

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

	2022 £	2021 £
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>29,644</u>	<u>29,502</u>