



**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 2023**

Reference and Administrative Information

Charity Name: Kirknewton and East Calder Parish Church of Scotland

Charity Registration Number: SC006973

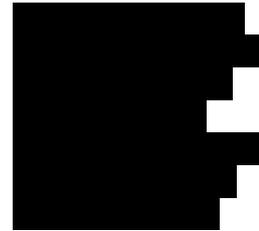
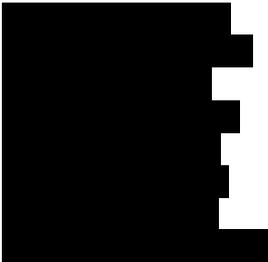
Congregation Reference Number: 020147

Contact Address:



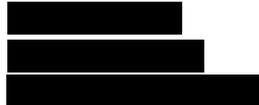
Trustees

Kirk Session



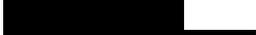
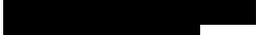
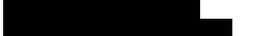
(1) Resigned 30th September 2023 (2) Resigned 26th September 2023 (3) Deceased 14th April 2023 (4) Appointed 1st October 2023
(5) Resigned 31st January 2023 (6) Resigned 30th January 2024

Congregational Board



(1) Resigned 19th March 2023 (2) Resigned 25th July 2023 (3) Elected 19th March 2023

Principal Office-bearers

Minister:  demitted 30th September 2023
Interim Moderator:  appointed 1st October 2023
Session Clerk: 
Clerk to the Board: 
Church Treasurer: 

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 2023

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.

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 2023

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.

Achievements and Performance

The Congregation

There are two things worthy of note before we launch into any detail of the year. At the end of September we said farewell to our minister [REDACTED] who had decided to retire from parish ministry. At the conclusion of [REDACTED] final service with us on Sunday 24th September we said goodbye with tea and home baking and presented him and his wife [REDACTED] with small gifts. The other event to note is that the General Trustees on 8th August finally gave official permission to dispose of Kirknewton Church building. Although we had already decided this last year, we needed to ratify this decision with official extract minutes from congregational and presbytery meetings.

We started 2023 where we left off in 2022 having almost forgotten Covid but not quite as the virus and its mutations are still around. Church life is now back to pre-pandemic days albeit with subtle changes. 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). There were services every day during Holy Week including a short service in the morning of Maundy Thursday at Manse Court; we hosted the annual Remembrance Service at Kirknewton; we held afternoon services on three of the Advent Sundays and the traditional Christmas Eve services on Sunday 24th December.

Over the year almost all our regular church organisations and groups from the past have been running. We have not run a Holiday Club this year due to a continuing wariness of Covid infection in large gatherings of people. The Lunch Club has been subsumed by the Hub and The Break which was largely aligned with Lunch Club has not restarted. A new Table Tennis group started up this year. You can read all about our Groups and Organisations below.

The usage of the halls complex at East Calder by external organisations has been very good over the year. In contrast sadly the halls at Kirknewton have not been used since the first quarter of the year.

Not quite everything has returned to normal. We felt unable to run the Spring Fayre and Games Nights again due to a continuing wariness of Covid infection in large gatherings of people. However, the congregation did run the Tea Tent at the East Calder gala and like last year the teas were served in the Partnership Centre. Running the Tea Tent was a great success once more. We also supported Kirknewton gala by lending our tables and chairs. We also managed some charitable and community work over the year. We sent off 48 shoe boxes (plus some cash donations and blankets) in response to the Blythswood Trust appeal 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 36 hampers this year slightly fewer than last year but still indicative of how many families continue to struggle.

Discussions regarding the Presbytery Plan (the blueprint for the future of the church in Edinburgh and West Lothian) have continued from last year; but have been more focussed on our Parish Grouping. You will remember that our Parish Grouping consists of our congregation along with Polbeth Harwood with West Kirk of Calder and Ratho. There have been two meetings to try to map out how the grouping will operate – a meeting with members of all the congregations in May and a smaller meeting in September with representatives of the congregations. The challenge is to find a way to carry out the mission of the church amongst these 4 congregations with an allocation of 2 ministers of word and sacrament and an Ordained Local Minister. The minister at Ratho retired some time ago and the task has been further complicated with the demission of Alistair leaving ourselves and Ratho without a minister. The Rev Jonanda Groenewald is the minister at Polbeth Harwood with West Kirk of Calder.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2023

The Congregation (cont.)

As suggested by a Quinquennial review of our buildings, we carried out a structural survey of the halls at East Calder. This resulted in our instructing work to replace the flat roof and to treat timbers in both the roof void and in the upstairs hall. The vestry at East Calder was also smartened up and can now be used as useful additional space. The church and halls at Kirknewton were valued by the Church of Scotland at £220,000. The Kirknewton Community Development Trust expressed an interest in purchasing the building and were given until the end of year to make an offer. There is interest also from a gathered Christian congregation in purchasing the building. The Kirknewton Development Trust made no offer and the Christian congregation's offer was not high enough to be considered off market so the building will now be put on the open market. During the year the cleaner at East Calder halls resigned. Thank you [REDACTED] for a job well done. The cleaner at Kirknewton has also taken on the role of cleaner at East Calder halls.

The KNEC Community Listening Project is managed by the Church and run for the Community. It has one employed member of staff as Project Coordinator and 20 volunteers across the project (50% church volunteers and 50% community volunteers).

The project strives to provide opportunities for people to meet together to escape isolation - we work closely with people who have suffered bereavement, anxiety, loneliness and infirmity amongst others. We encourage self-worth, resilience, and a sense of acceptance.

At present we:

- Offer 1-1 formal listening sessions by appointment for anyone wanting to chat something through in a calm, confidential and non-judgemental environment.
- Run the Hub – Open to everyone for company, chat and a bowl of soup/refreshments. This runs in East Calder Church Hall on a Monday and a Thursday 11am-3pm.
- Coordinate monthly Parent Support groups allowing shared support and encouragement.
- Host a monthly Craft and Chat Club providing an opportunity to widen social circles and provide community support.
- Encourage good links with our catchment schools allowing us to teach our younger generations that accessing community projects is a positive and healthy thing to do.

There are plans to expand our work although securing funding remains a priority to allow the project to survive (we are very grateful to our church family who support the project through our Share to Care regular giving scheme). 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 (SCO49977) as it continues to meet its aims of reducing poverty, increasing education about sustainability and community engagement. 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, including the return of £1,000 "seed funding" provided by KNEC when the charity started (funds were allocated to the Community Listening Project). Many from our own congregation volunteer in the shop along with those from the community. 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 during the 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.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2023

Our Groups and Organisations

Boys' Brigade

At the beginning of 2023, 45 Boys were attending on a regular basis. Since we started back in August, numbers have decreased slightly with 39 regular boys on our register at the end of 2023. We currently have one young man working towards his Queen's badge, and four working towards their President's badge. During the year we held our annual display and presentation of awards in East Calder Church where we were delighted to award two Queen's badges. We also held our Enrolment service on a Friday evening and took part in the Remembrance Sunday service. At present we have 10 leaders.

EnerJ

EnerJ (for children aged 3 up to P5) met every fortnight at East Calder Church Hall throughout the year. Circa 12 children attend regularly, with 18 on our busiest week to worship and have fun. During the year, EnerJ has continued to follow 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 EnerJ leaders strive to bring a lot of fun and a meaningful message to our young people.
- 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 continues to meet 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. Around 12 people attend the cafe and more are always welcomed and encouraged to come along. 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.

House Groups

Our House Group programme provides an informal environment for fellowship allowing sharing, learning and encouragement as we study God's Word in an informal basis. The programme supports 3 Groups (one meets in the afternoon and the other two in an evening) and is attended by 19 people. During the first half of 2023, the Groups studied the Epistle to the Hebrews and since the summer break the Groups have been working their way through the works of the minor prophets.

In Focus

Informal Sunday evening worship services continue each Sunday. Following the summer break, In Focus (IF) commenced its 22nd year during September 2023. It is held in the downstairs East Calder Church Hall ensuring access to all. The IF planning team opted for a varied programme focusing on Bible readings, reflections, prayers, and praise. Our attendance averages 20 people. There is great warmth in the room, why? Because "when friends get together in Christian fellowship, God is always there." (Matthew 18:20). All welcome.

Men's Fellowship

We had a few meetings at the beginnings 2023 which were attended by around 8 to 10 people. However, following the death of John Young, our co-ordinator, we have had a break from meeting till the end of 2023. There is a plan to get meetings up and running again in 2024. So, a programme for 2024 is a work in progress.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2023

Praise Band

The band has not yet returned to pre-Covid strength to lead worship at in-person services. Currently, in East Calder Church services, the band consists of piano/keyboard, drums and a guitar. It is hoped that we can achieve pre-Covid numbers in due course.

Prayer Group

As in years gone by The Prayer Group continues to meet each Monday evening for an hour, at 7.30. 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 personal prayer in pairs after church as requested, in the Prayer Room at East Calder and in the Vestry at Kirknewton

Table Tennis

A couple of years ago West Lothian Table Tennis Association kindly donated two table tennis tables to the church to promote fitness and well-being in the community post-covid. We play in East Calder Church Hall on the first and third Saturdays of the month from 4.00 pm to 5.30 pm. The focus is on having fun. We are non-competitive and most of us have not played since school and student days! The club is free and bats and balls are provided. Age range is currently from 13 to 70 something! Come and join us.

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 30 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 that we look at or have a speaker visit to share about their work/interest. A highlight of this year has been having members from the congregation (including Guild members) share their thoughts on a verse of the song 'Brother, Sister, Let Me Serve You'. This has been very encouraging both for the speaker and those listening.

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

Youth Church

Youth Church is for our older children from Primary 6 upwards. It is important that we cater for all ages within the church and this age and stage is crucial for us to nurture. As the thought of High School is looming and the issue of peer pressure becomes more intense, we want a space for our older children to feel safe, to be able to share concerns, to be prayed with and to explore the Bible and the love Jesus has for them in a fun and loving way.

Youth Church runs with a co-ordinator and a rota system of leaders and helpers. We only have 2-3 boys attending at the moment and have left the content of what we do at Youth Church open to their needs and guiding. The boys have decided to make their own video of a journey through the Bible. This allows for a lot of informal chat as well as some very in-depth discussions. We pray at each session and make sure the boys know they can ask us to pray for anything they would like. We look forward to establishing Youth Church more in the years ahead as we seek to grow in number and encourage more young people on their faith journey.

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 2023

Financial Review

In the year ended 31st December 2023 total income was £141,623 and payments totalled £142,712, resulting in a deficit of £1,089.

Unrestricted income and payments were increased by substantial roof repair work carried out on East Calder hall at a total cost of £33,584 and reimbursement of £30,495 received from funds held on our behalf by the Church of Scotland General Trustees.

Congregational donations remain encouragingly high at £90,337 (of which £11,539 was donated to the Community Listening Project). Tax recovered on Gift Aid donations of £14,846 was received during the year. External groups using our premises provided a healthy income of £5,925 and collections for Third Parties totalled £3,568.

Property maintenance costs were £42,240 of which £37,114 is attributed to East Calder Hall. The £10,000 donation to support the mission of the church in Kirknewton has been returned to the donor. With Kirknewton and East Calder going into vacancy, we saw a reduction in our Giving to Grow commitment of £2,799 (from £48,093 to £45,294) and a rebate of £1,030 was received in December regarding Council Tax.

As well as congregational donations of £11,539 the Community Listening Project received grants (totalling £7,350), the return of Reuse and Thrive seed funding (£1,000) and transfers from Church Organisations (totalling £3,424). Expenses totalled £18,903 leaving a carry forward of £5,826.

Many thanks and much appreciation are extended to all who helped support our Church in person and financially during the course of 2023.

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 £128,659 of which £7,084 has been designated for the Fabric Fund, £3,091 has been designated for the Audio Visual Equipment Fund and £1,597 for use by various Church groups. The Church also held £10,756 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 2023**

Statement of Trustees' Responsibilities

The members of the Kirk Session/Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session/Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.

████████████████████

████████████████████

Session Clerk

27th February 2024

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 2023 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.



28th February 2024

Kirknewton and East Calder Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2023

| | Note | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|---|------|------------------------------------|----------------------------------|------------------|-----------------|
| Receipts | | | | | |
| Donations | 3 | 78,798 | 11,539 | 90,337 | 76,635 |
| Activities for Generating Funds | | 1,195 | - | 1,195 | 1,525 |
| Bank & Deposit Interest | | 889 | - | 889 | 226 |
| Investment Income | | 826 | 13 | 839 | 768 |
| Receipts from General Trustees | | 30,495 | | 30,495 | 0 |
| Organisations | | 2,213 | - | 2,213 | 2,103 |
| | | <u>114,416</u> | <u>11,552</u> | <u>125,968</u> | <u>81,257</u> |
| Income from Outside Agencies | | | | | |
| - Use of premises | | 5,925 | - | 5,925 | 5,860 |
| - Grants (To CLP) | | | 7,350 | 7,350 | |
| - Reuse & Thrive | | | 1,000 | 1,000 | |
| Other Receipts | | - | 1,380 | 1,380 | 1,690 |
| Total Receipts | | <u>120,341</u> | <u>21,282</u> | <u>141,623</u> | <u>88,807</u> |
| Payments | | | | | |
| Costs of Generating Funds | 4 | (222) | - | (222) | (205) |
| Charitable Activities | 4 | (109,591) | (30,300) | (139,891) | (97,423) |
| Governance Costs | 4 | (250) | - | (250) | (250) |
| Organisations | 4 | (2,349) | - | (2,349) | (1,295) |
| Total Payments | | <u>(112,412)</u> | <u>(30,300)</u> | <u>(142,712)</u> | <u>(99,173)</u> |
| Excess of Receipts over Payments for the year before Transfers | | 7,929 | (9,018) | (1,089) | (10,366) |
| Transfers | | (3,424) | 3,424 | 0 | 0 |
| Excess of Receipts over Payments for the year | | <u>4,505</u> | <u>(5,594)</u> | <u>(1,089)</u> | <u>(10,366)</u> |

Kirknewton and East Calder Parish Church of Scotland
Statement of Balances
At 31 December 2023

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|--|------------------------------------|----------------------------------|-----------------|-----------------|
| <u>Bank & Deposit Balances</u> | | | | |
| Bank & deposit balances | | | | |
| brought forward | 124,154 | 16,350 | 140,504 | 150,870 |
| Movement in year: | | | | |
| Excess of Receipts over Payments for the year | 4,505 | (5,594) | (1,089) | (10,366) |
| Bank & deposit balances carried forward | 128,659 | 10,756 | 139,415 | 140,504 |
| <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 2023 £5.83) | 39,882 | 841 | 40,723 | 37,719 |
| | 12,278 | - | 12,278 | 14,846 |
| <u>Assets</u> | | | | |
| | - | 2,567 | 2,567 | - |
| <u>Liabilities</u> | | | | |

(£12,278: Tax to be recovered from Gift Aid).

(£2,567: Outstanding Salary Payment).

The accounts were approved by the Trustees on 27th February 2024 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 £8,350. In addition, the following trustees received payment for services provided to the Church:

| Name | Transaction | 2023 £ |
|------|------------------------------------|-----------|
| | Organist salary | 3,170 |
| | Community Listening Project salary | 15,508 |

2 Movements in Funds

| | At 1 Jan 2023 £ | Receipts £ | Payments £ | Transfers £ | At 31 Dec 2023 £ |
|---|--------------------|----------------|------------------|----------------|---------------------|
| Unrestricted Funds | | | | | |
| General Fund | 108,319 | 116,878 | (108,310) | - | 116,887 |
| Designated | | | | | |
| Fabric Fund | 7,084 | - | - | - | 7,084 |
| AV Equipment Fund | 3,594 | 1,250 | (1,753) | - | 3,091 |
| East Calder Flower Fund | 133 | 582 | (572) | - | 143 |
| Lunch Club | 3,024 | - | - | (3,024) | 0 |
| Men's Fellowship | 681 | 237 | (104) | (400) | 414 |
| The Guild | 1,319 | 1,394 | (1,673) | - | 1,040 |
| | 124,154 | 120,341 | (112,412) | (3,424) | 128,659 |
| Restricted Funds | | | | | |
| Forget Me Not Café (Dementia Café) | 2,030 | - | (25) | - | 2,005 |
| The Martin Bequest for Worship Resources | 276 | 13 | - | - | 289 |
| Community Listening Project | 1,416 | 19,889 | (18,903) | 3,424 | 5,826 |
| Miller Fund | 12,500 | - | (10,000) | - | 2,500 |
| Christmas Hampers | 128 | 1,380 | (1,372) | - | 136 |
| | 16,350 | 21,282 | (30,300) | 3,424 | 10,756 |
| Total Funds | 140,504 | 141,623 | (142,712) | - | 139,415 |

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 2023 | Gain/ Loss/ Purchase | Balance 31 Dec 2023 |
|---------------------------|---------------|-----------------------|-------------------------|---------------------------|
| | £ | £ | £ | £ |
| Unrestricted Funds | | | | |
| Hope Bequest | 5,000 | 5,435 | 433 | 5,868 |
| Miscellaneous | 8,092 | 31,504 | 2,509 | 34,013 |
| | <u>13,092</u> | <u>36,939</u> | <u>2,942</u> | <u>39,881</u> |
| Restricted Funds | | | | |
| Martin Bequest | 200 | 780 | 62 | 842 |
| | <u>13,292</u> | <u>37,719</u> | <u>3,004</u> | <u>40,723</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. However, fund closed during 2023 with the balance being transferred to the Community Listening Project.

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.

Community Listening Project:

Fund to assist with running the 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 was initially set-up to support the mission of the church in Kirknewton but has been returned to the donor. The remaining balance is Gift Aid relating to the original donation – this will be returned to HMRC.

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 2023 £ | Restricted Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|--|------------------------------------|----------------------------------|------------------|-----------------|
| 3 Analysis of Donations | | | | |
| Offerings (WFO Scheme, Standing Orders etc.) | 61,050 | - | 61,050 | 62,314 |
| Tax Recovered on Gift Aid Donations | 14,846 | - | 14,846 | 0 |
| Ordinary Offerings (Open Plate) | 2,155 | - | 2,155 | 2,705 |
| Other Offerings, Donations etc. | 747 | 11,539 | 12,286 | 11,616 |
| | <u>78,798</u> | <u>11,539</u> | <u>90,337</u> | <u>76,635</u> |
| 4 Analysis of Payments | | | | |
| Costs of generating funds | | | | |
| Offering envelopes | (222) | - | (222) | (205) |
| | <u>(222)</u> | <u>-</u> | <u>(222)</u> | <u>(205)</u> |
| Charitable activities | | | | |
| Giving to Grow | (45,294) | - | (45,294) | (53,936) |
| Presbytery's Dues | (840) | - | (840) | (1,751) |
| Minister's Expenses | - | - | - | (1,037) |
| Pulpit Supply | (810) | - | (810) | - |
| Salaries & Organ Supply | (5,268) | (15,508) | (20,776) | (10,237) |
| Manse Council Tax | (2,493) | - | (2,493) | (3,024) |
| Outreach Activities | (364) | (4,497) | (4,861) | (1,837) |
| Building Costs: | | | | |
| Kirknewton Church | (463) | - | (463) | (1,334) |
| East Calder Church | (3,891) | - | (3,891) | (5,883) |
| Kirknewton Church Hall | - | - | - | (148) |
| East Calder Church Hall | (37,114) | - | (37,114) | (1,095) |
| Manse | (90) | - | (90) | (1,305) |
| Annual Maintenance Costs | (682) | - | (682) | (1,468) |
| Utilities | (5,236) | - | (5,236) | (5,724) |
| Insurance | (4,381) | - | (4,381) | (4,069) |
| Annual Subscriptions | - | - | - | (385) |
| Audio Visual Expenses | (1,753) | - | (1,753) | (1,406) |
| Training | - | (270) | (270) | (800) |
| Wedding & Funeral Costs | (65) | - | (65) | (65) |
| Sundries | (847) | (25) | (872) | (1,919) |
| Miller Fund | - | (10,000) | (10,000) | - |
| Organisation | (2,349) | - | (2,349) | (1,295) |
| | <u>(111,940)</u> | <u>(30,300)</u> | <u>(142,240)</u> | <u>(98,718)</u> |
| Governance costs | | | | |
| 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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032.

6 Collections for Third Parties

| | 2023 | 2022 |
|----------------------------------|--------------|--------------|
| | £ | £ |
| West Lothian Foodbank | 1,819 | 1,513 |
| Scripture Union West Lothian | 107 | 34 |
| Christian Aid | 270 | 270 |
| KNEC Christmas Hamper collection | 1,372 | 1,690 |
| Total | <u>3,568</u> | <u>3,507</u> |

**Kirknewton and East Calder Parish Church of Scotland
Year ended 31 December 2023**

APPENDIX

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

| | 2023 £ | 2022 £ |
|-------------------------------|-----------|-----------|
| REVENUE ACCOUNT | | |
| Credit Balance at 31 December | 0 | 29,644 |

EAST CALDER CHURCH HALL ROOF REPAIR

During the course of 2023 roof repair was carried out at East Calder Church Hall.

Reimbursement from funds held by the General Trustees of £30,495 was received.

£30,495 was the balance at 4th December, leaving a zero balance in the above revenue account.