



**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 2019**

Reference and Administrative Information

Charity Name: Kirknewton and East Calder Parish Church of Scotland

Charity Registration Number: SC006973

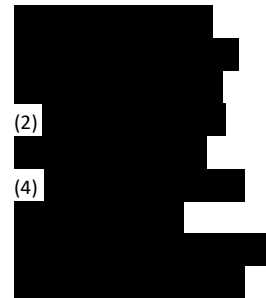
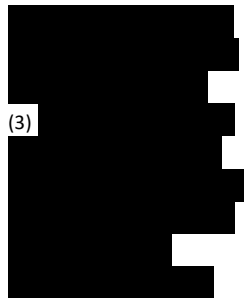
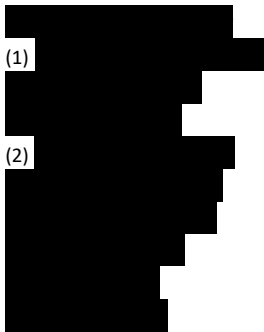
Congregation Reference Number: 020147

Contact Address:



Trustees

Kirk Session



(1) 1 year sabbatical 24/09/19 (2) Ordained 20/01/19 (3) Resigned 24/09/19 (4) Reinstated 26/03/19

Congregational Board



(5) Appointed 12/03/19 (6) Retired 30/04/19

Principal Office-bearers

Minister:

Auxiliary Minister:

Session Clerk:

Clerk to the Board:

Church Treasurer:



(Retired 26/03/19)

(Resigned 18/06/19)

(Appointed 24/09/19)

(Resigned 31/12/19)

(Appointed 01/01/20)

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 2019

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals, who are believed to have skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets six times a year. Certain responsibilities are delegated to the Publications & Communications, Social & Community, Property and Finance Committees. There are also Task Groups to meet as and when the need arises namely Catering and Sound and Vision. There is also a Group which provides support and assistance to the minister on a regular basis and reports to the Kirk Session.

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

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 2019

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 has restarted; but there is a dearth of young people currently available to attend. With the passing of Kozy Kaff we no longer 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

The congregation of Kirknewton and East Calder has ecumenical relationships with St Theresa's Catholic Church and Dalmahoy Episcopal Church. There are also links with the wider community through communication and participation with Community Councils, School Chaplaincies, Kirknewton Community Trust, Gala Committees, Councillors, the local Member of Parliament and the local Members of the Scottish Parliament.

In Kirknewton and East Calder there are three opportunities for worship on a Sunday: the morning services in Kirknewton Church at 9.45am and in East Calder Church at 11.15am as well as an informal evening gathering called 'In Focus' (see below for further details) in the church hall at 6.30pm. There is also a midweek time of praise, worship and fellowship ('The Break'-see below for further details) twice a month. These are attended by approximately 160 adults and young people.

During the year church groups included Bairns' Rock, Bible Study Group, Boys' Brigade, EnerJ, Forget Me Not Café (Dementia Café), Holiday Club, House Groups, In Focus, Lunch Club, Men's Fellowship, Praise Band, Prayer Group, Singing Group, The Break, The Guild and Youth Church. The church halls are made available to and used by local groups as we reach out to the community and assist with meeting the needs of parish residents. The local organisations using the halls are many and varied and include Guides, Brownies, Dancing Classes, Keep Fit Classes, Tai Kwan Do Class, Breast Feeding Support Group, Mums and Toddler Groups, and the Women's Institute.

Members of the congregation participate at our village galas especially at East Calder. We also run a Spring Fayre and a couple of Games Nights over the year which are well attended by both members of the congregation and many people from the wider parish. As another outreach, the congregation organises carol singing round Kirknewton on Christmas Eve.

At the annual Bereavement Service held in December we lit 34 candles in memory of those who have passed away.

In July East Calder church hosted a concert in the sanctuary. This is noteworthy as the sanctuary is rarely used other than on a Sunday. As we have done for a number of years our congregation participated in the Shoebox Appeal. We sent 49 boxes this year. A great effort and more than last year.

The church is at the forefront in setting up a Listening space with trained listeners and the initial stages of the project have been possible due to support from the Church of Scotland's 'Go For It Fund'. The aim of the fund is to encourage creative ways of working, which develop the life and mission of the local church. While the Listening Project is a community listening project it is owned by the church.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2019

The Congregation (cont.)

The church is also actively involved in a Community Social Enterprise Project start-up named Reuse and Thrive. The church's initial involvement in the project was discussed by the Kirk Session and it was agreed that the project met the church's aims and objectives to advance Christ's Kingdom in this parish. Reuse and Thrive will be an independent charity (Scottish Charitable Incorporated Organisation) and the Scottish Charity Regulator's registration confirmation is expected in the first quarter of 2020. Whilst being a church initiative it is the intention that Reuse and Thrive is owned by the community.

The activities of the congregation require the generous giving of time, talent and money on the part of members and adherents for which we thank God. Although on occasions a little more resource would be welcomed, this does not diminish in any way our thankfulness for the resources that are available which enable us to do so much.

Stewardship

Our objective with Stewardship is to integrate this into the life of the congregation and to maximise the giving of the congregation in terms of time, talents and money. Our aim is to promote and proclaim the biblical message of gifts and talents, to allow people to discover their own gifts and talents and to use these to the glory of God. The focus in 2019 was talents. From what we did we flushed out a few more hidden talents in the congregation and were able to put a couple to work over the year.

Our Groups and Organisations

Bairns' Rock

KNEC Bairns' Rock has now completed its first full year with an average of 12 preschool children and their parents or carers attending each week, most of whom have no other church connection. BR meets weekly on a Wednesday morning in school term time, from 9.30am to 11.30am. The format is structured free play, Bible story, song time and snack time. Networking with and between new parents is a crucial element of the gathering. The team of helpers pray together before each session and are assured of God's guidance in this ministry. The Church is grateful to those who have committed to help set up and run the group and it looks like this ministry will continue to grow. Participants are encouraged to use the Facebook page at www.facebook.com/kneibr, where the weekly Bible stories can be found.

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 is led by Rev [REDACTED], who was the Locum Minister during the vacancy, with the aim of exploring particular Bible texts or wider Bible topics in relaxed and informal surroundings, which allows a freedom for people to voice concerns and anxieties about the Bible, the church and the world. [REDACTED] leads the Group in a very relaxed way such that everybody feels able to participate and he puts points over in a very understandable way. Of course, in addition to the formal discussion and learning there is also fun and laughter as the Group share with each other life's ups and downs and put the world to rights. The regular attendance is around 6 to 8 ladies although any gentlemen in the congregation would be made most welcome. And there has been an occasional gentleman attending.

Boys' Brigade

At the beginning of 2019, 26 Boys were attending on a regular basis and numbers have remained almost the same as by the end of the year there were 27 on the register. Two of the young men attained their Queen's Badge during the session and a further one has almost completed the work required for his Queen's Badge award. A Further two young men have gained their President's Badge and have now begun working towards their Queen's Badge. During the year the Boys have participated in a number of Battalion events and held what has become an annual Burns Supper and Quiz during January, a Coffee Morning and a Christmas Post delivery service with proceeds from these events being donated to Marie Curie. The support received from the congregation for these events was much appreciated. The annual camp was held at Canty Bay, North Berwick and Boys and leaders thoroughly enjoyed their time away. It is hoped that our numbers will rise in the coming year.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2019

EnerJ

August 2019 saw a completely new team lead EnerJ following the retiral of the previous team. A rota is in place for leaders and the shared leading is working very well. The rota is organised by the minister at present. Spill the Beans material has been purchased for use and connects well with what the adults are using in the regular Sunday morning worship service. Numbers attending average 15 children per week, aged from 3 to 10 years old. A Christmas Party was arranged for 15th December and a Nativity for the week after.

Forget Me Not Café (Dementia Café)

The café meets on the last Thursday of each month between 10am and 12noon in East Calder Church Hall and caters for people with dementia and their carers. It is run under the auspices of the Livingston Branch of Alzheimer Scotland (Registered Charity No. SC022315) and it is managed by several volunteers from within the congregation. There are also some volunteers from outwith the congregation. Those who come along enjoy playing board games, taking part in quizzes (which help as memory joggers), singalongs, or just chatting with each other and enjoying a cup of tea. They also meet representatives of the local Alzheimer Scotland Society, who answer any questions that they or their carers may have.

Holiday Club

The annual Holiday Club is a key outreach project for the congregation. The leaders used a Scripture Union programme and each day the children enjoyed a Bible story, songs, games, crafts, drama, short DVD and messy challenges. This year 44 children registered for the Holiday Club with a daily average of 36 attending. The Holiday Club programme which was chosen for this year was "Space Academy" which was led by a team of 29 people. The Friday evening review was attended by over 100 people from both the church and community and a Family Service was held on the Sunday following the Holiday Club although this did not attract many non-church families.

House Groups

The House Group programme continues to provide an informal environment for fellowship, sharing, learning and encouragement as God's Word is studied. There are two Wednesday evenings House Groups this church year, with an average of 18 people meeting on a weekly basis. The 2019 church year started with groups continuing to study the birth of the early church as recorded in the book of Acts before moving onto Paul's first missionary journey.

The Thursday House Group hosted a very successful Alpha Course which was held in the Green Room at Kirknewton. The course attracted an average of 10 people with 15 people having attended at least 1 week. The participants in the Alpha Course requested a follow up group and that is meeting in the manse.

In Focus

In September 2019 In Focus, our Sunday evening time of Worship, Praise and Fellowship started its 18th year.

This year, as in previous years, there are different categories of evening, including:

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

In Focus meets in East Calder Church hall and is supported on a weekly basis by between 24 and 30 people.

Lunch Club

The Lunch Club has continued to provide a very worthwhile service to the community. We have a great variety of soups and desserts and thanks go to all our volunteers. The number of those coming for lunch continues to average between 35 and 38. It is hoped that this will continue over the next session. The Lunch Club is open on the first and third Thursdays of each month between 11.30am and 12.30pm.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2019

Men's Fellowship

February 2019 was the restart of the Men's Fellowship, meeting at a new time of 8:30am on the 2nd and 4th Saturday of each month. Approximately 15 men attended regularly for fellowship. The meetings have had a variety of speakers, one of the specialist speakers was Ivan Forrest who is the Chaplain to Livingston FC, on another meeting we visited Cyrenians Farm at Wilkieston, the farm is maintained by homeless people and this gives them an opportunity to get back into full-time employment. Our Annual Men's outing in May was to the Abbey on Inchcolm followed by dinner at the Hawes Inn. The Fellowship held a Film night in November for raising funds for the work of "Ministry Aviation Fellowship" (MAF).

Praise Band

The Praise Band continues to lead worship at the Sunday morning services in East Calder Church and other services when required.

Prayer Group

In addition to the regular Monday evening meeting, the Prayer Group encourages prayer in small groups of 2 and 3 and with individuals as they seek personal prayer for current situations. The Group's performance is measured in ways outwith the members' control. We aim for confidential, caring and loving support as we pray for individuals and situations local and nationwide. People are able to request prayer anonymously via a prayer link on the Church's website.

A room within the sanctuary at East Calder Church is set up for use for prayer and quiet time. In addition, a prayer ministry team has been trained to provide individual prayer after the Sunday morning service for those who wish it. The team aim to organise days where the church is open all day for prayer, several times a year.

Singing Group

The Group would like to invite new members to join on a Tuesday evening in Kirknewton Church and the Group can alternate the church base to accommodate people from East Calder if required. The Singing Group rely for its survival on the interest of its members and the recruitment of more singers will make the Group viable for public performances for example in nursing homes or community events.

The Break

The Break, the Church's midweek time of praise, worship and fellowship, meets on the first and third Thursday of the month (after the Lunch Club) and is led by members of our fellowship. Each half hour meeting gives the opportunity for praise, praying and to hear a message from God's word. The theme for the 2019/2020 church year is 'The Parables of Jesus'. Between 15 and 20 people attend the Break.

The Guild

This year the Guild considers the theme "Companions on the Road" in year two of the strategy "One Journey many Roads" as we seek to remain relevant and welcoming whilst upholding the Guild Aim "to encourage and enable people to express their faith in worship, prayer and action".

The recent practice of selecting six projects and supporting them over a three-year period has meant that really worthwhile progress can be made on these. Local Guilds may choose to support any or all of these very different projects based either at home or in other countries. With speakers on a variety of topics we have been pleased to welcome some new enquirers again this year and attendance at meetings averages 28. We continue to meet with other West Lothian Guilds for shared worship and fellowship.

Youth Church

Some volunteers have offered to lead this group on a rota basis. The group will follow the 'Spill the Beans' material. No meeting of the group took place during 2019, but it is hoped that the group can start again at the start of 2020.

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 2019

Financial Review

In 2019 total income was £112,310 while payments totalled £111,350, resulting in a small surplus of £960. The principal source of income remains weekly offerings and tax recovered on Gift Aid donations (see Note 3). Compared to 2018, there has been a 5% decrease in the overall level of donations received across weekly freewill envelopes, Gift Aid standing orders and open plate donations. Meanwhile, non-Gift Aid standing orders have remained static. The tax recovered on Gift Aid donations is higher than that of 2018 as this also includes donations eligible for inclusion in the Gift Aid Small Donation Scheme. Donations from the various groups using Church premises totalled £6,888 which is a 20% increase compared to 2018.

While income has been lower compared to 2018, so too has expenditure (3% decrease), which has contributed to the resultant surplus of £960. The largest single payment was the Ministries and Mission contribution, which was £65,330. 83.5% of this sum went to the Ministries Council and was our contribution to the cost of parish ministers and those in other parish posts which are in the Presbytery Plans. The remaining 16.5% was used for the work of other councils, committees and departments of the Church.

During 2019 significant expenditure for the Church included the painting of East Calder Church Hall, slate patching and gutter cleaning in both East Calder and Kirknewton, replacement light fittings and heaters and necessary boiler repairs (see Note 4).

In terms of fundraising, the congregation raised £920 at the Spring Fayre and £1,097 through activities organised for East Calder Gala, the latter amount being donated to the West Lothian Food Bank. In 2019 the congregation raised funds totalling £4,870 for ten charities and the Church's Hampers for Schools initiative (see Note 6).

Investments (see Note 2)

In early 2020, the Trustees intend submitting an application for Approval of a Restricted Funds Reorganisation to the Scottish Charity Regulator (OSCR). This would enable the Church to avail of the capital of these endowment funds in addition to the interest currently received. Furthermore, the Trustees intend reorganising the Martin Bequest, presently restricted for the purchase of hymn books, so that this fund can be used for worship resources. The Trustees are of the view that the reorganisation of the Funds will be more beneficial for the overall charitable purposes of the Congregation.

Reserves Policy

It is the Trustees' policy to hold reserves at a level to meet the reasonable, foreseeable financial needs of the Church. This is in conjunction with the underlying expectation that payments will be managed at a level which will broadly equal receipts. To meet unforeseen circumstances the aim is that unrestricted funds and designated funds at the end of the financial year should be at a level which could meet 11 months' normal expenditure. While the funds currently held are higher than the 11 months' Reserves Policy, this is due to lower than anticipated expenditure during 2019 as our review of Church buildings is still ongoing. Once this review has been completed, agreed initiatives will be paid for from the current surplus.

At the year end the Church held unrestricted funds of £125,992 of which £7,084 has been designated for the Fabric Fund and £4,704 for use by various Church groups. The Church also held £2,447 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 2019

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

25 February 2020

**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 2019 which are set out on pages 11 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

[REDACTED]

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

26 February 2020

Kirknewton and East Calder Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
Receipts						
Donations	3	94,320	550	-	94,870	97,230
Legacies		-	-	-	-	-
Activities for Generating Funds		2,101	-	-	2,101	2,897
Bank & Deposit Interest		584	-	-	584	447
Investment Income		1,170	18	-	1,188	1,188
Organisations		5,179	-	-	5,179	5,681
		<u>103,354</u>	<u>568</u>	<u>-</u>	<u>103,922</u>	<u>107,443</u>
Income from Outside Agencies						
- Use of premises		6,888	-	-	6,888	5,733
Grants (Go For It funding)		-	1,500	-	1,500	-
Other Receipts		-	-	-	-	-
Total Receipts		<u>110,242</u>	<u>2,068</u>	<u>-</u>	<u>112,310</u>	<u>113,176</u>
Payments						
Costs of Generating Funds	4	(184)	-	-	(184)	(277)
Charitable Activities		(104,486)	(2,019)	-	(106,505)	(109,832)
Governance Costs		(250)	-	-	(250)	(250)
Organisations		(4,411)	-	-	(4,411)	(4,717)
Total Payments		<u>(109,331)</u>	<u>(2,019)</u>	<u>-</u>	<u>(111,350)</u>	<u>(115,076)</u>
Excess of Receipts over Payments for the year before Transfers		911	49	-	960	(1,900)
Transfers		-	-	-	-	-
Excess of Receipts over Payments for the year		<u>911</u>	<u>49</u>	<u>-</u>	<u>960</u>	<u>(1,900)</u>

Kirknewton and East Calder Parish Church of Scotland
Statement of Balances
At 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	<i>Total 2018</i> £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	125,081	2,398	-	127,479	129,379
Movement in year:					
Excess of Receipts over Payments for the year	911	49	-	960	(1,900)
Bank & deposit balances carried forward	<u>125,992</u>	<u>2,447</u>	<u>-</u>	<u>128,439</u>	<u>127,479</u>
<u>Investments at Market</u>					
<u>Value</u>					
6,985 Units in the Church of Scotland Investors' Trust Growth Fund (Cost: £13,292 – Unit price 31 December 2019 £5.58 – See note 2)	<u>5,615</u>	<u>-</u>	<u>33,361</u>	<u>38,976</u>	<u>34,366</u>
<u>Assets</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the Trustees on 25 February 2020 and signed on their behalf by:

 Session Clerk
 Treasurer

Kirknewton and East Calder Parish Church of Scotland

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year 16 trustees received reimbursement of expenses incurred totalling £3,635. In addition, the following trustees received payment for services provided to the Church:

Name	Transaction	2019 £
	Council Tax and travel expenses	4,129
	Organist salary and organ supply	3,030
	Organ supply	260
	The Listening Project salary and travel expenses	1,350

2 Movements in Funds

	At 1 Jan 2019 £	Receipts £	Payments £	Transfers £	At 31 Dec 2019 £
Unrestricted Funds					
General Fund	113,621	105,063	(104,920)	440	114,204
Designated					
Fabric Fund	7,084	-	-	-	7,084
East Calder Flower Fund	82	979	(933)	-	128
EnerJ	201	534	(695)	(40)	-
Lunch Club	2,107	1,062	(309)	-	2,860
Men's Fellowship	717	986	(1,069)	-	634
The Guild	1,258	1,003	(921)	(400)	940
Bairns' Rock	11	615	(484)	-	142
	125,081	110,242	(109,331)	-	125,992
Restricted Funds					
Parish Development Fund	409	-	(409)	-	-
Forget Me Not Café (Dementia Café)	1,768	550	(189)	-	2,129
The Martin Bequest for Hymn Books	221	18	-	-	239
The Listening Project	-	1,500	(1,421)	-	79
	2,398	2,068	(2,019)	-	2,447
Total Funds	127,479	112,310	(111,350)	-	128,439

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 2019	Gain/ Loss/ Purchase	Balance 31 Dec 2019
	£	£	£	£
Endowment Funds				
Bird Bequest	500	1,774	238	2,012
Dick Bequest	100	354	47	401
Hamilton Bequest	100	354	47	401
Henry Bequest	200	710	95	805
Martin Bequest	200	710	95	805
McCutcheon Bequest	1,000	3,548	476	4,024
McDowall Bequest	1,000	3,548	476	4,024
McKay Bequest	4,100	14,543	1,951	16,494
Stenhouse Bequest	500	1,774	238	2,012
Young Bequest	500	1,774	238	2,012
Miscellaneous	92	327	44	371
	<u>8,292</u>	<u>29,416</u>	<u>3,945</u>	<u>33,361</u>
Unrestricted Funds				
Hope Bequest	5,000	4,950	665	5,615
	<u>13,292</u>	<u>34,366</u>	<u>4,610</u>	<u>38,976</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.

EnerJ:

The Trustees previously set aside funds for use by EnerJ; this group will now be funded from the General Fund.

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

Parish Development Fund:

Funds were used for Parish development expenditure. However, as the funds have been fully utilised, future expenditure will be met from the General Fund.

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.

The Martin Bequest for Hymn Books:

The income from this Endowment Fund is currently used to purchase hymn books. Information regarding a proposed change of use is included in the Financial Review on page 8.

Purposes of Investments

Endowment Funds: With the exception of the Martin Bequest, income is applied to the General Fund. Information regarding proposed changes to the Funds is included in the Financial Review on page 8.

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

Kirknewton and East Calder Parish Church of Scotland

Notes to the Accounts (cont.)

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
3 Analysis of Donations					
Offerings (WFO Scheme, Standing Orders etc.)	65,653	-	-	65,653	68,799
Tax Recovered on Gift Aid Donations	18,776	-	-	18,776	17,600
Ordinary Offerings (Open Plate)	9,124	-	-	9,124	9,550
Other Offerings, Donations etc.	767	550	-	1,317	1,281
	<u>94,320</u>	<u>550</u>	<u>-</u>	<u>94,870</u>	<u>97,230</u>
4 Analysis of Payments					
Costs of generating funds					
Offering envelopes	(184)	-	-	(184)	(277)
	<u>(184)</u>	<u>-</u>	<u>-</u>	<u>(184)</u>	<u>(277)</u>
Charitable activities					
Ministries & Mission Allocation	(65,330)	-	-	(65,330)	(60,593)
Presbytery's Dues	(950)	-	-	(950)	(864)
Minister's Expenses	(1,031)	-	-	(1,031)	(761)
Pulpit Supply	-	-	-	-	(164)
Salaries & Organ Supply	(3,719)	(1,300)	-	(5,019)	(6,212)
Manse Council Tax	(3,098)	-	-	(3,098)	(2,563)
Outreach Activities	(903)	(409)	-	(1,312)	(1,710)
Building Costs:					
Kirknewton Church	(4,387)	-	-	(4,387)	(610)
East Calder Church	(1,857)	-	-	(1,857)	(8,658)
Kirknewton Church Hall	(1,008)	-	-	(1,008)	(749)
East Calder Church Hall	(4,245)	-	-	(4,245)	(371)
Manse	161	-	-	161	(4,885)
Annual Maintenance Costs	(2,526)	-	-	(2,526)	(2,685)
Utilities	(7,346)	-	-	(7,346)	(7,725)
Insurance	(4,115)	-	-	(4,115)	(4,482)
Annual Subscriptions	(1,822)	-	-	(1,822)	(1,326)
Music	(217)	-	-	(217)	(103)
Presentations	(137)	-	-	(137)	-
Speakers' Expenses	(222)	-	-	(222)	(40)
Stationery, Printing, Postage etc	(249)	-	-	(249)	(378)
Training	(30)	-	-	(30)	(40)
Wedding & Funeral Costs	(220)	-	-	(220)	(540)
Vacancy expenses	-	-	-	-	(1,680)
Youth work expenses	-	-	-	-	(68)
Sundries	(1,235)	(310)	-	(1,545)	(2,616)
Organisations	(4,411)	-	-	(4,411)	(4,717)
	<u>(108,897)</u>	<u>(2,019)</u>	<u>-</u>	<u>(110,916)</u>	<u>(114,549)</u>

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

(4 cont.)	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
Governance costs					
Independent examiner's fees	(250)	-	-	(250)	(250)
	(250)	-	-	(250)	(250)

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £27,585 and the maximum stipend (in the fifth and subsequent years) £33,899.

6 Collections for Third Parties

	2019 £	2018 £
Africa Inland Mission	337	363
Alzheimer Scotland	277	283
Bridge Community Project	224	-
Christian Aid	449	819
Compassion UK Christian Child Development	-	167
Crossreach	258	-
Friends of Chernobyl's Children West Lothian	-	152
Hampers for Schools	455	-
Safe Families for Children	-	112
Scottish Bible Society	258	313
Scripture Union West Lothian	736	758
Tearfund Toilet Twinning	220	-
Vine Trust *	559	583
West Lothian Food Bank	1,097	1,583
Sub-total	4,870	5,133
Congregation collection for presentation gifts for [REDACTED]	-	1,396
Total	4,870	6,529

* As part of the collection, a further sum of £1,782 was donated directly to the Vine Trust by members of the congregation. (£750 of direct donations were made in respect of the 2018 collection).

**Kirknewton and East Calder Parish Church of Scotland
Year ended 31 December 2019**

APPENDIX

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

	2019 £	2018 £
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>29,288</u>	<u>29,061</u>