



**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 2016**

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

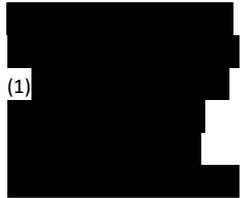
Kirk Session



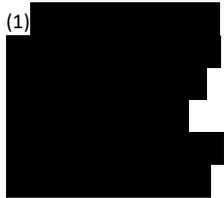
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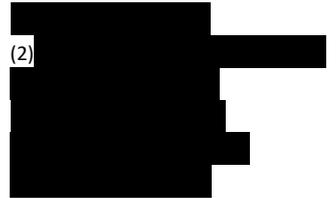
(1) Ordained – 12/06/2016



(1)



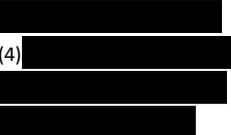
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Congregational Board



(4)

(4) Resigned – 29/11/2016



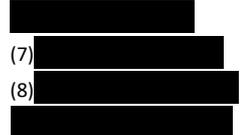
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(5) Resigned – 27/09/2016



(6)

(6) Resigned - 21/06/2016



(7)

(8)

(7) Appointed – 13/03/2016

(8) Retired – 13/03/2016

Principal Office-bearers

Minister: (3) [Redacted] Translated to Balerno Parish Church – 25/10/2016

Interim Moderator: (2) [Redacted] Appointed 4/10/2016

Auxiliary Minister: [Redacted]

Session Clerk: [Redacted]

Clerk to the Board: [Redacted]

Church Treasurer: [Redacted] Resigned 30/04/2016
Appointed 26/04/2016

Independent Examiner

[Redacted] 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 2016

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.

Vacancy

On 25th October 2016 our minister of 7.5 years, [REDACTED], was inducted to the charge of Balerno Parish Church. The congregation will now seize the opportunity to consider where we are and what we want to achieve. Aply led by our Interim Moderator, [REDACTED], there is great optimism that we can keep things going, move forward and attract a new 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.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2016

Vision (cont.)

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.

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 – to young and old, rich and poor.

We are on track to achieving our vision in most areas. However, we currently struggle with two aspects of our aspirations for younger children. We are concerned about the low number of younger children joining our fellowship. As noted below those Church Groups concerned are seeking to address this. The second aspect of concern is that our resource does not at present stretch to do everything we would like. This means that currently we cannot consistently provide a service to look after children of EnerJ age when EnerJ is not meeting and we are unable to offer crèche facilities.

Achievements and Performance

The Congregation

The congregation of Kirknewton and East Calder has ecumenical relationships with St Theresa’s Catholic Church, Dalmahoy Episcopal Church and for most of the year with the Afrikaans Reformed Church in Scotland. This latter relationship ceased in December with the translation of ██████████ to Balerno. 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 Sunday Worship Services: Kirknewton at 9.45am, East Calder at 11.15am and an informal evening gathering called ‘In Focus’ at 6.30pm. There is also a midweek service (The Break) once a month. These are attended by approximately 160 adults and young people.

At the annual Bereavement Service held in December we are lighting approximately 100 candles in memory of those who have passed away.

Church groups include Boys’ Brigade, EnerJ, Forget Me Not Café (Dementia Café), Holiday Club, House Groups, In Focus, Kirknewton Baby & Toddler Group, Kirknewton Bible Study Group, Kosy Kaff, 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. Members of the congregation also participate at our village galas especially at East Calder. As another outreach, the congregation organises carol singing round Kirknewton on Christmas Eve.

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. As noted elsewhere the resources available to our Church can fall short of what we would ideally like. This does not diminish in any way our thankfulness for the resources that are available which enable us to do so much.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2016

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 during 2015 related to money. The focus in 2016 was to be time. However, a meeting with a Stewardship Consultant from the Church of Scotland Offices has been deferred to 2017 since there are even more important items to be dealt with as a result of the Minister's translation.

Alpha Course

Although we ran a successful Alpha Course as recently as 2015, Session believes that it is time to again offer the opportunity to look at our faith in fellowship with others in our congregation. So, an Alpha Course aimed at members of our congregation will now run every Wednesday from 18 January 2017 for 11 weeks. The [REDACTED] of Broxburn Parish Church, our Interim Moderator, will lead this Alpha Course.

Our Groups and Organisations

Boys' Brigade

During the year 26 Boys have been attending on a regular basis and the leaders are delighted that one of the young men has started working towards his Queen's Badge. The Company has participated in a number of Battalion events and held a Burns Supper and Quiz during January. The support from the congregation was appreciated. The annual camp was held at Dalguise Outdoor Centre, Perthshire and Boys and leaders had a great time. Although, having undertaken a recruitment drive, the main concern is a lack of younger Boys joining the Company and this is an area that needs to be further addressed.

EnerJ

Unfortunately the EnerJ's numbers have been very poor this year with 5-8 children each week aged 3-7. Although this allows time for each child it also poses challenges for the leaders. During the year different songs have been looked at and their meaning explained to the children and this has been successful with the children finding it interesting and also good fun. The leaders are planning events to encourage other children to come along to EnerJ and also to advertise more widely the work undertaken by EnerJ.

Forget Me Not Café (Dementia Café)

The Café meets on the last Thursday of each month between 10.00am and 12 noon. There are two leaders and four volunteer helpers from the congregation. There are also a few other volunteers from outwith the congregation. Currently there are five people suffering from dementia attending on a regular basis.

Holiday Club

The annual Holiday Club is a key outreach project for Kirknewton and East Calder Church. Each year there are between 50 and 65 children, many of whom are not regular attendees at Church. Through the Holiday Club, the Church has the opportunity to further integrate with the parish and educate the children, and therefore their parents, in the word of the Lord. Each Holiday Club has an overarching theme which, through bible passages and play, allows children from 5 to 11 to enjoy learning about the work of Jesus Christ. This year the children learnt about Peter the Rock, at Rocky's Plaice, 'our' fish and chip shop. The children enjoyed a mix of crafts, drama, bible stories, sports and messy play to convey the message. This year was a huge success. This was thanks to a small, committed and enthusiastic group of people since Holiday Club 2016 lacked the resource ideally required and normally available. Further, there did not seem to be the usual enthusiasm from the congregation for the Holiday Club. It is encouraging that additional support has been pledged for Holiday Club 2017 so we do look forward to a real congregational effort to make next year even better than in previous years.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2016

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 House Groups, with a total of between 15 and 20 people meeting on a weekly basis. During 2016 the groups have studied Acts chapters 1 to 12 on the topic "Peter and the beginning of the Church" and followed this by looking at both letters of Peter.

In Focus

In September 2016 In Focus, the Sunday evening time of Worship, Praise and Fellowship started its 15th year. Meeting in East Calder Church hall, In Focus is supported on a weekly basis by between 20 and 30 people. This year, as in previous years, there are different categories of evening with people speaking on: My favourite hymn(s) from childhood, Experiencing God in real life situations, Reflection on the verses of "In Christ Alone", Social Responsibilities as well as Music nights and Christmas, Easter and Summer Songs of Praise evenings.

Kirknewton Baby & Toddler Group

Attendance continues to be maintained at between 15-20 children per week, despite losing quite a few children to Primary 1 and pre-school nursery this summer. There is a good mix of mothers and grandparents although it is sad that there are not many male carers coming along. The Group has enjoyed putting on various events and many of the parents have this year volunteered at the Kirknewton Gala Day. They have also been helping the local charity Kids Love Clothes by doing some ironing for them. The Group does not have many babies attend currently so it would be lovely to see some ante-natal groups meeting during our session.

Kirknewton Bible Study Group

This group comprises 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 the minister (at present, currently by our Interim Moderator) 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. 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 8 ladies.

Kosy Kaff

The Kosy Kaff is a weekly community outreach benefiting local primary school age children. Typically, the Kosy Kaff attracts between 25 and 50 children each session. The children enjoy hot chocolate and home baking which is provided free of charge by the wonderful, PVG'd, volunteers and funded by the Church. The ongoing struggles facing the Kosy Kaff are: (1) staffing levels, (2) child protection, and (3) available space. The team's most significant achievement this year is the successful completion of safeguarding training by each member. We have also observed a generally increasing attendance over the year. We praise God for his provision of committed volunteers and pray that the team will continue to grow.

Lunch Club

The Lunch Club has been running successfully for many years with the current attendance around 30-35 people. The ladies and gentlemen from the congregation, who provide the home-made soup and sweets, and all who serve up the meals and wash up afterwards are providing an extremely worthwhile service to the community.

Men's Fellowship

The Men's Fellowship met throughout the period of January to June 2016 on the second Saturday of the month. The sessions were regularly attended by 12-15 men and led by co-conveners Robert Gardiner and Mike Batley. The sessions varied with external speakers, a quiz and an outing. The latter was linked to one of the speakers who told us about Teen Challenge UK, part of an international Christian organisation seeking to help principally teens escape the addiction of drugs. The members visited Winchester House near Duns in the Scottish Borders, Teen Challenge's residential centre. In addition the Men's Fellowship continue to sponsor a Ugandan boy through Compassion. He is now moving into further education and hopes to become a professional, possibly a doctor. Although there has been an enforced hiatus in the second part of 2016, the Men's Fellowship continues to have an important role within the Church fellowship and we ended the year by organising a variety evening in late November.

Kirknewton and East Calder Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2016

Praise Band

There are currently 6 musicians in the Praise Band comprising of varying ages. The Band has participated in ecumenical services in different churches around the area and realise that the Praise Band can be of benefit to people outwith the congregation. The Praise Band also takes part in Carol Services for different organisations and has provided music for other special services and events connected with the Church.

Prayer Group

In addition to the regular Monday evening meetings, 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 many ways outwith the members' control. The Group aims for confidential, caring and loving support. People are able to request this anonymously via a prayer link on the Church's website. A room within the sanctuary at East Calder Church was refurbished during 2015 for use for prayer and quiet time. In addition, a prayer ministry team has been trained to provide one-to-one prayer after the Sunday morning service.

Singing Group

The Singing Group meets weekly on Tuesdays. The numbers remain static at 9 (plus our pianist Penny Jackson) but enthusiasm has remained undiminished. In addition to leading the hymns in Kirknewton Church the Group usually conclude the service with an exit hymn. The Group has sung special pieces on several occasions such as Easter and Christmas services and also at Communion and Armistice Sunday. The singers recently performed at the Men's Fellowship Entertainment Event. Anyone who just wishes to sing is welcome even if unable to come to the Sunday Services in Kirknewton.

The Break

The Break, the Church's midweek time of praise, worship and fellowship meets on the first Thursday of the month (after the Lunch Club). Each half hour meeting gives the opportunity for singing, praying and to hear a message from God's word. Between 8 and 15 people attend the Break.

The Guild

The Guild membership is presently 27 with good attendance at meetings. The invited speakers cover a wide range of topics and there is the occasional meeting where the focus is on fellowship, such as the Harvest Supper which was held in October. During Guild week in November Long Service certificates and badges were presented to five members. The speaker that evening was our longest serving member (52 years). The members also enjoy continued friendships with other West Lothian Guilds at Rallies and Guest Nights.

Youth Church

The Youth Church consists of 8 teenagers and 6 leaders. There is a very wide range of bible centred activities which vary from teaching games and CDs to personal faith development. The Youth Church has outings and events which are designed to bring the members all together. The Group also has speakers and engages in discussions on important topics.

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 grateful 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 2016

Financial Review

In 2016 total income was £126,166 while payments totalled £116,222, resulting in a surplus of £9,944. The principal source of income remains weekly offerings and tax recovered on Gift Aid donations (see Note 3). Compared to 2015, there has been a slight increase in the overall level of donations received from members, notably with those donations received via standing order having increased by 5% in value. In addition, this year the Church received a legacy gift of £5,000 from a former church member. In terms of fundraising, the congregation raised £2,084 through activities organised for the Spring Fayre and East Calder Gala.

The largest single payment was the Ministries and Mission contribution, which was £61,501 (reduced to reflect the vacancy) plus £1,835 of stipend endowment income which does not appear in the Congregational Accounts – a total of £63,336. 86% 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 14% was used for the work of other councils, committees and departments of the Church and gave our Congregation a financial stake in all the national and international work of the Church of Scotland.

During 2016 significant expenditure for the Church included investing in audio-visual equipment (£7,624) and painting Kirknewton Church Hall (£4,200).

The congregations of Polbeth Harwood linked with West Kirk of Calder contributed £1,827 towards the shared costs for the Kirknewton and East Calder Church manse.

The congregation also raised funds totalling £2,418 for ten charities.

The Church's Report and Accounts have previously been prepared to be Fully Accrued/SORP Compliant Accounts (SORP – The Statement of Recommended Practice – Accounting and Reporting by Charities). At a Congregational Board meeting held on 21st June 2016, it was agreed that the Church should move from the Fully Accrued method of accounting to Receipts and Payments and this decision was endorsed by the Kirk Session. Comparative figures relating to the 2015 Accounts have been included in the 2016 Report and Accounts.

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.

At the year end the Church held unrestricted funds of £125,063 of which £14,795 has been designated for the fabric fund and £4,234 for use by various Church groups.

The Church also held £5,010 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 2016**

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

28th February 2017

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 2016 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)

1st March 2017

Kirknewton and East Calder Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2016

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
Receipts						
Donations	3	103,727	305	-	104,032	102,539
Legacies		5,000		-	5,000	100
Activities for Generating Funds		10,582		-	10,582	11,760
Bank & Deposit Interest		615		-	615	512
Investment Income		978	24	-	1,002	1,001
Organisations		4,935		-	4,935	5,684
		<u>125,837</u>	<u>329</u>	<u>-</u>	<u>126,166</u>	<u>121,596</u>
Other Receipts		-	-	-	-	-
Total Receipts		<u>125,837</u>	<u>329</u>	<u>-</u>	<u>126,166</u>	<u>121,596</u>
Payments						
Costs of Generating Funds	4	(306)		-	(306)	(313)
Charitable Activities		(110,382)	(1,217)	-	(111,599)	(111,355)
Governance Costs		(250)		-	(250)	(250)
Organisations		(4,067)		-	(4,067)	(4,273)
		<u>(115,005)</u>	<u>(1,217)</u>	<u>-</u>	<u>(116,222)</u>	<u>(116,191)</u>
Excess of Receipts over Payments for the year before transfers		10,832	(888)	-	9,944	5,405
Transfers		-	-	-	-	-
Excess of Receipts over Payments for the year		<u>10,832</u>	<u>(888)</u>	<u>-</u>	<u>9,944</u>	<u>5,405</u>

Kirknewton and East Calder Parish Church of Scotland
Statement of Balances
At 31 December 2016

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	114,231	5,898	-	120,129	114,724
Movement in year:					
Excess of Receipts over Payments for the year	10,832	(888)	-	9,944	5,405
Bank & deposit balances carried forward	<u>125,063</u>	<u>5,010</u>	<u>-</u>	<u>130,073</u>	<u>120,129</u>
<u>Investments at Market Value</u>					
5,979 Units in the Church of Scotland Investors' Trust Growth Fund (Cost: £8,292 – Unit price 31 December 2016 £4.75 – See note 2)	-	-	28,400	28,400	25,949
<u>Assets</u>					
	-	-	-	-	-
<u>Liabilities</u>					
	-	-	-	-	-

The accounts were approved by the Trustees on 28th February 2017 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 17 trustees received reimbursement of expenses incurred totalling £5,318. In addition, the following trustees received payment for services provided to the Church:

Name	Transaction	2016 £
	Travel, Council Tax and other expenses	4,364
	Funeral Church Officer	250

The following related party received payment towards services provided to the Church:

Name	Related Party	Transaction	2016 £
		Premises Maintenance	420

2 Movements in Funds

	At 1 Jan 2016	Receipts	Payments	Transfers	At 31 Dec 2016
	£	£	£	£	£
Unrestricted Funds					
General Fund	94,175	120,058	110,386	792	104,639
Kirknewton Fund	1,103	844	552	-	1,395
Designated					
Fabric Fund	14,795	-	-	-	14,795
East Calder Flower Fund	13	726	725	-	14
EnerJ	336	706	788	-	254
Kirknewton Baby & Toddler	329	662	525	-	466
Lunch Club	1,730	1,187	345	-	2,572
Men's Fellowship	206	529	359	-	376
The Guild	1,152	1,125	1,325	(400)	552
Youth Church	392	-	-	(392)	-
	114,231	125,837	115,005	-	125,063
Restricted Funds					
Parish Development Fund	3,753	205	1,065	-	2,893
Forget Me Not Café (Dementia Café)	2,003	100	152	-	1,951
The Martin Bequest for Hymn Books	142	24	-	-	166
	5,898	329	1,217	-	5,010
Total Funds	120,129	126,166	116,222	-	130,073

In addition to the cash and bank balances detailed above the Endowment 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.)

Endowment Funds

	Cost	Balance 1 Jan 2016	Gain/ Loss	Balance 31 Dec 2016
	£	£	£	£
Bird Bequest	500	1,565	148	1,713
Dick Bequest	100	313	29	342
Hamilton Bequest	100	313	29	342
Henry Bequest	200	626	59	685
Martin Bequest	200	626	59	685
McCutcheon Bequest	1,000	3,130	296	3,426
McDowall Bequest	1,000	3,130	296	3,426
McKay Bequest	4,100	12,827	1,212	14,039
Stenhouse Bequest	500	1,565	148	1,713
Young Bequest	500	1,565	148	1,713
Miscellaneous	92	289	27	316
	8,292	25,949	2,451	28,400

Purposes of Designated Funds

Fabric Fund:

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

East Calder Flower Fund:

This is a fund to provide flowers for display during services of worship.

EnerJ:

The Trustees have set aside funds for use by EnerJ.

Kirknewton Baby & Toddler Group:

The Trustees have set aside funds for use by the Kirknewton Baby & Toddler Group.

Lunch Club:

The Trustees have set aside funds for use by the Lunch Club.

Men's Fellowship:

The Trustees have set aside funds for use by the Men's Fellowship.

The Guild:

The Trustees have set aside funds for use by The Guild.

Youth Church:

The Trustees did set aside funds for use by the Youth Church. However, the balance was transferred to Church and future expenditure will be met by the Church.

Purposes of Restricted Funds

Parish Development Fund:

This fund was used for payment of salary and related costs of the Parish Assistant together with development costs until the salary costs were met by the Ministries Council from August 2007. Funds are now used for Parish development expenditure.

Forget me Not Café (Dementia Café):

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

The Martin Bequest for Hymn Books:

The income from this Endowment Fund is used to purchase hymn books.

Purposes of Endowment Funds

With the exception of the Martin Bequest, income is applied to the General Fund.

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

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
3 Analysis of Donations					
Offerings (WFO Scheme, Standing Orders etc.)	74,777	-	-	74,777	73,600
Tax Recovered on Gift Aid Donations	19,527	-	-	19,527	18,412
Ordinary Offerings (Open Plate)	8,459	-	-	8,459	8,424
Other Offerings, Donations etc.	964	305	-	1,269	2,103
	<u>103,727</u>	<u>305</u>	<u>-</u>	<u>104,032</u>	<u>102,539</u>
4 Analysis of Payments					
Costs of generating funds					
Offering envelopes	306	-	-	306	313
	<u>306</u>	<u>-</u>	<u>-</u>	<u>306</u>	<u>313</u>
Charitable activities					
Ministries & Mission Allocation	61,501	-	-	61,501	66,751
Presbytery's Dues	765	-	-	765	571
Minister's Expenses	2,747	-	-	2,747	4,889
Auxiliary Minister's Expenses	-	-	-	-	21
Pulpit Supply	708	-	-	708	171
Salaries & Organ Supply	4,232	-	-	4,232	3,242
Manse Council Tax	1,617	-	-	1,617	1,287
Outreach Activities	-	1,065	-	1,065	1,978
Building Costs:					
Kirknewton Church	1,564	-	-	1,564	4,278
East Calder Church	5,510	-	-	5,510	3,239
Kirknewton Church Hall	4,834	-	-	4,834	71
East Calder Church Hall	4,958	-	-	4,958	263
Manse	1,370	-	-	1,370	960
Annual Maintenance Costs	1,821	-	-	1,821	2,219
Utilities	8,605	-	-	8,605	9,651
Insurance	5,041	-	-	5,041	5,367
Annual Subscriptions	1,257	-	-	1,257	1,668
Literature	111	-	-	111	101
Music	-	-	-	-	267
Presentations	25	-	-	25	25
Speakers' Expenses	27	-	-	27	30
Stationery, Printing, Postage etc	841	-	-	841	1,246
Training	155	-	-	155	166
Wedding & Funeral Costs	730	-	-	730	1,200
Sundries	1,963	152	-	2,115	1,694
Organisations	4,067	-	-	4,067	4,273
	<u>114,449</u>	<u>1,217</u>	<u>-</u>	<u>115,666</u>	<u>115,628</u>
Governance costs					
Independent examiner's fees	250	-	-	250	250
	<u>250</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>250</u>

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

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £26,380 and the maximum stipend (in the fifth and subsequent years) £32,419.

6 Collections for Third Parties

	2016	2015
	£	£
Africa Inland Mission	371	59
Alzheimer Scotland	74	-
Christian Aid	260	117
Cranhill Development Trust	166	333
Crossreach	180	-
Cyrenians Farm Community and Enterprise	211	-
Food Train West Lothian	131	-
Leukaemia and Lymphoma Research	-	363
MacMillan Cancer Support	-	191
Scottish Bible Society	380	608
Scripture Union West Lothian	617	644
Team Jak Foundation	28	-
Vine Trust	-	454
Sub-total	<u>2,418</u>	<u>2,769</u>
Congregation collection for [REDACTED]	1,500	-
Total	<u><u>3,918</u></u>	<u><u>2,769</u></u>

**Kirknewton and East Calder Parish Church of Scotland
Year ended 31 December 2016**

APPENDIX

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

	2016 £	2015 £
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>28,764</u>	<u>28,574</u>