

**Kirk of Calder Parish
(Church of Scotland)**

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

Congregation No: 020148

Charity No: SC 013461

Kirk of Calder Parish (Church of Scotland)

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2018

CONTENTS

	Page
Reference and Administrative Information	1
Trustees' Annual Report	2-3
Independent Examiner's Report	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the Accounts	7-9

Reference and Administrative Information

Charity Name: Kirk of Calder Parish (Church of Scotland)
Charity Registration Number: SC013461
Congregation Reference No: 020148
Contact Address: 24 Wellview Lane
Murieston
Livingston
EH54 9HU

Trustees

Kirk Session members:

Rev. John Povey, Susan Adams, Yasmine Akyeampong, Eleanor Blair, James Blair, Margaret Brown, William Brown, Annette Caulfield, Ann Clark, Mary Dandie, Wiltrud Farrell, Helen Findlay, David Grant, Margaret Hawthorne, James Hendrie, John Jamieson, Norman Laing, Ruth Lang, Andrew Lindsay, Dianne Lowe, Nicola McInnes, Jeanette McLauchlan, Andrew McLeman, David MacRae, Ann McWhir, Douglas Millar, Robert Pendreigh, John Rankine, Mary Rankine, Irvine Roy, Linda Scott, Kevin Shiach, Alice Tait, Gavin Walker, Marjorie Watson, Peter Weir and Kenneth Wilson.

Congregational Board members:

Amy Cornelius, Gillian Cornelius, Ann Haddow, Eleanor Hawthorne, Gillian Hendrie, Louise Hendrie, Evelyn Hood, Anne Hughes, Iain Lang, Russell Neil, Kay Reid, Derek Wallace, Ian Wallace and Audrey Watson.

Principal Office-bearers

Minister: Rev. John Povey
Session Clerk Kenneth Wilson
Clerk to the Board: Louise Hendrie
Church Treasurer: Ian Wallace

Independent Examiner

Arlene Levick
33 Wallace Mill Gardens, Mid Calder EH53 0BE

Bankers

Clydesdale Bank
Mid Calder, Almondvale Boulevard
Livingston EH54 6QL

Kirk of Calder Parish (Church of Scotland)

Trustees' Annual Report

Year ended 31 December 2018

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the 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 the 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 up to three years after which they may seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets eight times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets eight times a year is responsible for spiritual affairs within the church.

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. Kirk of Calder Parish has a Service of Worship every Sunday and on other dates appropriate to traditional Christian festivals. It also has a mid-week Service at Pumpherston every fortnight. All ages are included in all Worship, Stewardship and Community Activities.

Achievements and Performance

Attendance at Services of Worship remains at a steady level of around 100 including Sunday School children. Fellowship is fostered through organisations (such as The Guild, The Boys' Brigade, Bible Study Group, the Choir, the Friends and the Social Group) and numerous social events during the year (such as Daffodil Tea, coffee mornings, concerts, summer barbecue, Christmas parties, teas and occasional soup lunches in the hall after worship and other activities). Christian education and awareness, including Stewardship, is nurtured among all ages through involvements in events at Harvest time, Christian Aid Week and Regular Fund Raising (clothing bank, easyfundraising, etc.). The congregation operates a weekly Fair Trade Café in support of the work of The Vine Trust in Tanzania. Three times a year a team of volunteers supports the Bethany Christian Trust by serving hot meals to homeless people in Edinburgh.

Kirk of Calder Parish (Church of Scotland)
Trustees' Annual Report (cont'd)
Year ended 31 December 2018

Financial Review

The principal source of income is weekly offerings (envelopes and open plate), however, the Trustees are pleased to report a steady increase in the number of members choosing to give by way of monthly standing order (as an alternative to weekly envelopes) and that, overall, offerings increased in comparison to the previous year (excluding the special Easter and Christmas offerings and the tax recovered on Gift Aid donations). The Trustees are aware that the trend in offerings (and the tax recovery on Gift Aid donations) is falling in real terms (when taking inflation into account) and expenditure on the upkeep of the Fabric (buildings) is increasing, therefore, encourage members to review and increase their givings on an annual basis to boost Reserves and ensure the church remains on a sound financial footing.

Reserves Policy

Whenever possible it is the Trustees' policy to hold reserves of approximately three months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £5,896 of which £24 had been designated for the fabric fund, £592 for the organ fund and the remaining balance of £5,280 for general purposes which almost covers 1 month's expenditure at £9,000 per month. The Church also held £1,791 of restricted funds for the purposes specified in Note 2.

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 on 13th March 2019 and signed on their behalf



K Wilson

Session Clerk

Independent Examiner's Report to the Trustees of the Kirk of Calder Parish

I report on the accounts of the charity for the year ended 31 December 2018 which are set out on pages 5 to 9.

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

An 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.



Arlene Levick

33 Wallace Mill Gardens, Mid Calder EH53 0BE

Date: 24/3/19


Kirk of Calder Parish (Church of Scotland)
Receipts and Payments Account
Year ended 31 December 2018


		Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
<u>Receipts</u>	Note					
Donations	3	79,880	-	-	79,880	79,522
Legacies		-	-	-	0	-
Sale of Investments		-	-	-	0	-
Activities for Generating Funds		4,330	675	-	5,005	4,835
Bank & Deposit interest		0	3	2	5	7
Investment income		0	-	504	504	496
		<u>84,210</u>	<u>678</u>	<u>506</u>	<u>85,394</u>	<u>84,860</u>
Rental of premises		4,542	-	-	4,542	2,581
Grants		12,709	-	-	12,709	0
Other Receipts		1,575	68	-	1,643	4,830
<u>Total Receipts</u>		<u>103,036</u>	<u>746</u>	<u>506</u>	<u>104,288</u>	<u>92,271</u>
<u>Payments</u>	4					
Costs of generating funds		357	-	-	357	327
Charitable activities		106,338	-	-	106,338	98,877
Governance costs		-	-	-	-	-
<u>Total Payments</u>		<u>106,695</u>	<u>0</u>	<u>0</u>	<u>106,695</u>	<u>99,204</u>
Excess of Receipts over Payments for the year before transfers		(3,659)	746	506	(2,407)	(6,933)
Transfers		1,181	(675)	(506)	0	0
Excess of Receipts over Payments for the year		<u>(2,478)</u>	<u>71</u>	<u>0</u>	<u>(2,407)</u>	<u>(6,933)</u>

Kirk of Calder Parish (Church of Scotland)
Statement of Balances
At 31 December 2018

	Unrestricted Funds 2018 Note £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	8,374	1,720	550	10,644	17,577
Movement in year:					
Excess of Receipts over Payments for the year	(2,478)	71	0	(2,407)	(6,933)
Bank & deposit balances carried forward	<u>5,896</u>	<u>1,791</u>	<u>550</u>	<u>8,237</u>	<u>10,644</u>
<u>Investments at market value</u>					
Church of Scotland Growth Fund [Cost £2,256 - 2017: £2,256]	-	-	14,588	14,588	15,122
	<u>-</u>	<u>-</u>	<u>14,588</u>	<u>14,588</u>	<u>15,122</u>
<u>Assets</u>					
None - Buildings owned by Church of Scotland	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>					
Costs incurred but not yet billed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the Kirk Session and Financial Board on 13th March 2019.





Session Clerk

Treasurer

Kirk of Calder Parish (Church of Scotland)

Notes to the Accounts

Year ended 31 December 2018

1. Trustee Remuneration and Related Party Transactions

During the year 6 trustees received reimbursement of expenses incurred totalling £4,761. In addition Mr John Rankine and Mr & Mrs James & Eleanor Blair who are members of the Kirk Session received £3,780 and £4,033 respectively for providing their services as organist and (joint) church officer during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2018 £	Receipts £	Payments £	Transfers £	At 31 Dec 2018 £
Unrestricted funds					
Designated Fabric Fund	24	0	-	-	24
Designated Organ Fund	592	-	-	-	592
General Fund	7,758	103,036	(106,695)	1,181	5,280
	<u>8,374</u>	<u>103,036</u>	<u>(106,695)</u>	<u>1,181</u>	<u>5,896</u>
Restricted funds					
The Guild	1,213	743	-	(675)	1,281
Walker Grave Maintenance Fund	507	3	-	-	510
	<u>1,720</u>	<u>746</u>	<u>0</u>	<u>(675)</u>	<u>1,791</u>
Endowment funds					
Strachan Bequest	550	506	-	(506)	550
	<u>550</u>	<u>506</u>	<u>0</u>	<u>(506)</u>	<u>550</u>
Total funds	<u>10,644</u>	<u>104,288</u>	<u>(106,695)</u>	<u>0</u>	<u>8,237</u>

In addition to the cash and bank balances detailed above there are also investments held within the following Endowment fund:

Strachan Bequest at Market Value: £14,588 (Cost £2,256) [2017: £15,122 (Cost £2,256)]

Purposes of Designated Funds

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

Organ Fund: The Trustees have set aside funds for the maintenance of the organ which dates back to 1888.

Purposes of Restricted Funds

The Guild decides which organisations to support and therefore its funds are restricted.

Walker Grave Maintenance Fund: This is a fund to maintain the headstone on the Walker grave.

Purposes of Endowment Funds

Income from the Strachan Bequest is to be used for general purposes.

Kirk of Calder Parish (Church of Scotland)
Notes to the Accounts (cont)
Year ended 31 December 2018

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
3. Analysis of Donations					
WFO Scheme (including Gift Aid Donations)	54,714	-	-	54,714	54,425
Tax Recovered on Gift Aid Donations	13,864	-	-	13,864	14,860
Ordinary Offerings (Open Plate)	8,772	-	-	8,772	7,615
Easter and Christmas Offerings	0	-	-	0	0
Other Offerings, Donations etc	2,530	-	-	2,530	2,622
	<u>79,880</u>	<u>-</u>	<u>-</u>	<u>79,880</u>	<u>79,522</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	<u>357</u>	<u>-</u>	<u>-</u>	<u>357</u>	<u>327</u>
Charitable activities					
Ministries & Mission allocation	51,618	-	-	51,618	48,341
(£52,649 Less Endowment Income of £1,031 [2016: £49,378 Less £1,037])					
Presbytery dues	801	-	-	801	765
Minister's expenses	1,671	-	-	1,671	1,653
Ministerial Assistance	2,282	-	-	2,282	6,566
Other staffing costs	7,813	-	-	7,813	7,659
Fabric repairs & maintenance ***	22,168	-	-	22,168	16,377
Equipment	-	-	-	-	-
Council Tax	2,757	-	-	2,757	2,412
Heat and light	6,843	-	-	6,843	5,161
Insurance	3,654	-	-	3,654	3,701
Printing, stationery and postage	1,982	-	-	1,982	1,066
Church office expenses (photocopier rental)	2,966	-	-	2,966	1,975
Organ & music	624	-	-	624	718
Sunday School	359	-	-	359	490
Hire of hall (Pumpherstons)	179	-	-	179	296
Other expenses	621	-	-	621	1,697
	<u>106,338</u>	<u>-</u>	<u>-</u>	<u>106,338</u>	<u>98,877</u>
Governance costs					
Independent examiner's fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes: *** Fabric repairs and maintenance costs were £22,168 (Church £10,269, Manse £1,305 & Hall £10,594 [2017: £16,377 (Church £11,917, Manse £485 & Hall £3,975)])

Kirk of Calder Parish (Church of Scotland)

Notes to the Accounts (cont)

Year ended 31 December 2018

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 £27,044 and the maximum stipend (after 5 years) £33,234.

	2018	2017
	£	£
6. Collections for Third Parties		
Christian Aid	2,147	1,702
Bethany Christian Trust (see note)	125	192
Boys' Brigade - Carronvale House Appeal	-	78
Gideons International - West Lothian Branch	-	120
CrossReach	172	155
CHAS - Watchnight Service Offering	612	520
Leprosy Mission	20	55
Vine Trust - Oldeani Project	2,344	3,621
	<u>5,420</u>	<u>6,443</u>

Bethany Christian Trust - in addition to the £125 raised above (by way of retiring offering) towards their Shelter Appeal, Kirk volunteers twice served hot meals for homeless people in Edinburgh, the food being provided at a cost of £161 (2017: £141).

7. Donations made to Third Parties through fund raising by The Guild

Church of Scotland - National Guild Project - Care for the Family	-	250
Church of Scotland - National Guild Project - Feed the Minds	-	250
Church of Scotland - National Guild Project - Mission International	250	-
Church of Scotland - National Guild Project - Prospects All Friends Together	250	
Friends of St. John's Hospital	-	200
Gideons International - West Lothian Branch	100	-
Diabetes West Lothian	100	-
	<u>700</u>	<u>700</u>

In addition, during the year, The Guild gifted £675 to the Church for general purposes (2017: £300). This has been shown as a movement between Restricted and Unrestricted reserves.

8. Accounting convention

These accounts are prepared on a strictly cash basis.