

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

**REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**Congregation No: 020148**

**Charity No: SC 013461**

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

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

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## **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, Maureen Fish, David Grant, Margaret Hawthorne, James Hendrie, Douglas Horn, Lorraine Horn, 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, Robert Ross, Irvine Roy, Linda Scott, Kevin Shiach, Alice Tait, Mark Thirgood, 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, Morag Macdonald, Kirsty Moore, Russell Neil, Kay Reid, Derek Wallace, Ian Wallace and Audrey Watson.

### **Principal Office-bearers**

Minister: Rev. John Povey

Session Clerk Douglas Horn

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 2017**

### **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 130 including Mini Kirks and Sunday School children. Fellowship is fostered through organisations (such as The Guild, The Boys' Brigade, Bible Study Group, Calder Bells, 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 and, by Spring 2017, with support from other churches in West Lothian, through other fund raising activities raised the £85,000 target to build an orphanage for The Vine Trust in Tanzania (Oldeani Project). HRH Princess Anne (Patron of Vine Trust) visited the Kirk to celebrate the achievement. Twice 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 2017**

**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 £8,374 of which £24 had been designated for the fabric fund, £592 for the organ fund and the remaining balance of £7,758 for general purposes which covers 1 month's expenditure at £8,000 per month. The Church also held £1,720 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 7th March 2018 and signed on their behalf

  
**D Horn**  
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 2017 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: 22/3/18

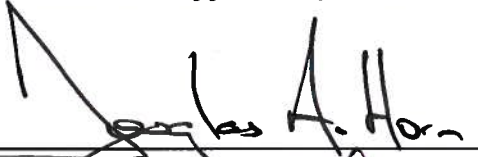
**Kirk of Calder Parish (Church of Scotland)**  
**Receipts and Payments Account**  
**Year ended 31 December 2017**

		Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
<b><u>Receipts</u></b>	<b>Note</b>					
Donations	3	79,522	-	-	79,522	82,462
Legacies		-	-	-	0	1,000
Sale of Investments		-	-	-	0	-
Activities for Generating Funds		4,535	300	-	4,835	1,127
Bank & Deposit interest		0	4	3	7	6
Investment income		0	-	496	496	496
		<u>84,057</u>	<u>304</u>	<u>499</u>	<u>84,860</u>	<u>85,091</u>
Rental of premises		2,581	-	-	2,581	2,477
Insurance / Grants		0	-	-	0	0
Other Receipts		4,683	147	-	4,830	7,710
<b><u>Total Receipts</u></b>		<u>91,321</u>	<u>451</u>	<u>499</u>	<u>92,271</u>	<u>95,278</u>
<b><u>Payments</u></b>	<b>4</b>					
Costs of generating funds		327	-	-	327	403
Charitable activities		98,877	-	-	98,877	83,444
Governance costs		-	-	-	-	-
<b><u>Total Payments</u></b>		<u>99,204</u>	<u>0</u>	<u>0</u>	<u>99,204</u>	<u>83,847</u>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>(7,883)</b>	<b>451</b>	<b>499</b>	<b>(6,933)</b>	<b>11,431</b>
<b>Transfers</b>		<b>799</b>	<b>(300)</b>	<b>(499)</b>	<b>0</b>	<b>0</b>
<b>Excess of Receipts over Payments for the year</b>		<u><b>(7,084)</b></u>	<u><b>151</b></u>	<u><b>0</b></u>	<u><b>(6,933)</b></u>	<u><b>11,431</b></u>

**Kirk of Calder Parish (Church of Scotland)**  
**Statement of Balances**  
**At 31 December 2017**

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
Note					
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	15,458	1,569	550	17,577	6,146
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	(7,084)	151	0	(6,933)	11,431
Bank & deposit balances carried forward	<u>8,374</u>	<u>1,720</u>	<u>550</u>	<u>10,644</u>	<u>17,577</u>
<b><u>Investments at market value</u></b>					
Church of Scotland Growth Fund [Cost £2,256 - 2016: £2,256]	-	-	15,122	15,122	14,084
	<u>-</u>	<u>-</u>	<u>15,122</u>	<u>15,122</u>	<u>14,084</u>
<b><u>Assets</u></b>					
None - Buildings owned by Church of Scotland	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Liabilities</u></b>					
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 7th March 2018.

  
 \_\_\_\_\_  
 Ian S. Allan  
 \_\_\_\_\_  
 Session Clerk  
 Treasurer



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

### **Notes to the Accounts**

#### **Year ended 31 December 2017**

#### **1. Trustee Remuneration and Related Party Transactions**

During the year 7 trustees received reimbursement of expenses incurred totalling £4,846. In addition Mr John Rankine and Mr & Mrs James & Eleanor Blair who are members of the Kirk Session received £3,705 and £2,501 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 2017 £	Receipts £	Payments £	Transfers £	At 31 Dec 2017 £
<b>Unrestricted funds</b>					
Designated Fabric Fund	24	0	-	-	24
Designated Organ Fund	592	-	-	-	592
General Fund	14,842	91,321	(99,204)	799	7,758
	<u>15,458</u>	<u>91,321</u>	<u>(99,204)</u>	<u>799</u>	<u>8,374</u>
<b>Restricted funds</b>					
The Guild	1,066	447	-	(300)	1,213
Walker Grave Maintenance Fund	503	4	-	-	507
	<u>1,569</u>	<u>451</u>	<u>0</u>	<u>(300)</u>	<u>1,720</u>
<b>Endowment funds</b>					
Strachan Bequest	550	499	-	(499)	550
	<u>550</u>	<u>499</u>	<u>0</u>	<u>(499)</u>	<u>550</u>
<b>Total funds</b>	<u>17,577</u>	<u>92,271</u>	<u>(99,204)</u>	<u>0</u>	<u>10,644</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: £15,122 (Cost £2,256) [2016: £14,084 (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 2017**

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
<b>3. Analysis of Donations</b>					
WFO Scheme (including Gift Aid Donations)	54,425	-	-	54,425	52,206
Tax Recovered on Gift Aid Donations	14,860	-	-	14,860	18,019
Ordinary Offerings (Open Plate)	7,615	-	-	7,615	8,621
Easter and Christmas Offerings	0	-	-	0	2,252
Other Offerings, Donations etc	2,622	-	-	2,622	1,364
	<u>79,522</u>	<u>-</u>	<u>-</u>	<u>79,522</u>	<u>82,462</u>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	327	-	-	327	403
<b>Charitable activities</b>					
Ministries & Mission allocation	48,341	-	-	48,341	46,934
(£49,378 Less Endowment Income of £1,037 [2016: £47,955 Less £1,021])					
Presbytery dues	765	-	-	765	661
Minister's expenses	1,653	-	-	1,653	1,764
Ministerial Assistance	6,566	-	-	6,566	5,736
Other staffing costs	7,659	-	-	7,659	7,510
Fabric repairs & maintenance ***	16,377	-	-	16,377	3,582
Equipment	-	-	-	-	-
Council Tax	2,412	-	-	2,412	2,016
Heat and light	5,161	-	-	5,161	5,965
Insurance	3,701	-	-	3,701	3,917
Printing, stationery and postage	1,066	-	-	1,066	526
Church office expenses (photocopier rental)	1,975	-	-	1,975	1,774
Organ & music	718	-	-	718	624
Sunday School	490	-	-	490	486
Hire of hall (Pumpherston)	296	-	-	296	420
Other expenses	1,697	-	-	1,697	1,529
	<u>98,877</u>	<u>-</u>	<u>-</u>	<u>98,877</u>	<u>83,444</u>
<b>Governance costs</b>					
Independent examiner's fees	-	-	-	-	-

Notes: \*\*\* Fabric repairs and maintenance costs were £16,377 (Church £11,917, Manse £485 & Hall £3,975)  
[2016: £3,582 (Church £2,963, Manse £437 & Hall £182)]

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

### **Notes to the Accounts (cont)**

#### **Year ended 31 December 2017**

##### **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 £26,644 and the maximum stipend (after 5 years) £32,743.

	2017	2016
	£	£
<b>6. Collections for Third Parties</b>		
Christian Aid	1,702	2,155
Bethany Christian Trust (see note)	192	-
Boys' Brigade - Carronvale House Appeal	78	-
Gideons International - West Lothian Branch	120	-
CrossReach	155	-
CHAS - Watchnight Service Offering	520	-
Leprosy Mission	55	35
Vine Trust - Oldeani Project	3,621	14,542
	<u>6,443</u>	<u>16,732</u>

Bethany Christian Trust - in addition, the Kirk contributed £300 towards their Shelter Appeal and, along with other participating churches, Kirk volunteers twice served hot meals for homeless people in Edinburgh, the food being provided at a cost of £141 (2016: £119).

##### **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 - Bolivia & Street Pastors	-	500
Friends of St.John's Hospital	200	-
Mission Aviation Fellowship	-	100
Breast Cancer Care	-	100
	<u>700</u>	<u>700</u>

In addition, during the year, The Guild gifted £300 to the Church for general purposes (2016: £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.

