

East Calder, Kirknewton and Ratho Church of Scotland

Scotland · Charity number SC006973

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1990-05-23
Register	View on the OSCR register

Contact

Address	132 Langton View East Calder Livingston EH53 0RD
Website	www.eckrchurch.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: East Calder, Kirknewton and Ratho is a congregation of the Church of Scotland. We are a lively church family of all ages who want to worship and serve God in our community. There is something for everyone and all are welcome. Many activities take place throughout the week.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** West Lothian
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£155,446	£169,899	-	3
2024-12-31	£176,839	£105,351	-	3
2023-12-31	£141,623	£142,712	-	3
2022-12-31	£88,807	£99,173	-	4
2021-12-31	£84,843	£80,250	-	4
2020-12-31	£111,335	£93,497	-	7

East Calder, Kirknewton and Ratho Church of Scotland

Scotland - Charity number SC006973

Accounts



**EAST CALDER, KIRKNEWTON AND RATHO
CHURCH OF SCOTLAND**

Congregational Number 010137

Scottish Charity Number SC006973

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025
(RECEIPTS AND PAYMENTS)**

Reference and Administrative Information

Charity Name: East Calder, Kirknewton and Ratho Church of Scotland

Charity Registration Number: SC006973

Congregation Reference Number: 010137

Contact Address: 132 Langton View
East Calder
EH53 0RD

Trustees

Kirk Session

Mr Robert Alexander	Mrs Janice Anderson	Mrs Jennifer Bain	Mrs Christine Beckett
Rev Dean Batchelor (1)	Mrs Dorothy Bennett	Mrs Margaret Bisset	Mr John Campbell
Mr Alan Charters	Mrs Eilidh Common	Mr Andrew Coutts	Mr Andrew Dunlop
Mrs Ann Dunlop	Mrs Patricia Fraser	Mr Robert Gardiner	Mr David Gilchrist
Mrs Jean Gilchrist	Mrs Marion Goodall	Mr William Martin	Mrs Audrey McCrorie
Ms Janice McFarlane	Mr Colin Mackay	Mrs Elizabeth Pennykid	Miss Jennifer Sutherland
Mr Ewan Thomson	Mr Andrew Thomson (2)	Mrs Winifred Watson (3)	Rev Julia Wiley (4)

(1) Inducted 15/12/25 (2) Deceased 14/08/25 (3) Retired 30/09/25 (4) Resigned 15/12/25

Principal Office-bearers

Minister: Rev Dean Batchelor, Inducted 15/12/25

Interim Moderator: Rev Julia Wiley, resigned 15/12/25

Session Clerk: Mrs Elizabeth Pennykid

Deputy Session Clerk: Mrs Margaret Bisset

Church Treasurer: Mr Robert Alexander

Independent Examiner

Duncan Stainbank BSc (Hons) CIPFA (The Chartered Institute of Public Finance and Accountancy)

46 Reeforts Avenue

Bilston

Midlothian

EH25 9AD

Bankers

Virgin Money

Cairngorm House

Almondvale Boulevard

Livingston

EH54 6QL

East Calder, Kirknewton and Ratho Church of Scotland Trustees' Annual Report Year ended 31 December 2025

Structure, Governance and Management

The previous congregations of Kirknewton and East Calder Parish Church (Congregation Number 020147, Scottish Charity Number SC006973) and Ratho Parish Church (Congregation Number 010113, Scottish Charity Number SC001169) were united to form East Calder, Kirknewton and Ratho Church of Scotland (Congregation Number 010137, Scottish Charity Number SC006973) on 1st November 2024. These are the first full year Annual Report and Accounts for East Calder, Kirknewton and Ratho.

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are 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, Rev Dean Batchelor, is a member of the Kirk Session, was elected by the congregation and on 15th December 2025 was inducted by Presbytery. Prior to Rev Batchelor's induction the charge of East Calder, Kirknewton and Ratho had been vacant.

The Kirk Session thanks, with much appreciation, Rev Julia Wiley (retired on 15th December 2025) for all her help, guidance and support in her role as Interim Moderator.

Organisational Structure

The Kirk Session, which meets nine times a year, and its constituent committees oversee both civil and ecclesiastical issues. The Kirk Session is chaired by the minister and certain responsibilities are delegated to the following working Groups, who report to the Session:

- Finance
- Worship & Discipleship
- Pastoral Care
- Mission (In-reach and Outreach)
- Management, Administration and Communications
- Property

These six working groups are made up of elders and co-opted congregational members who report, when necessary, at Kirk Session meetings.

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

Our vision is to 'be Church in the Community by proclaiming the Good News of Christ and displaying love and faith in action'.

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.

East Calder, Kirknewton and Ratho Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2025

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” and to serve our parish.

Young people priorities

- Ensure that our congregational life is inclusive and welcoming to young people/teenagers.
- Ensure that there are enough volunteers to assist and accompany the young people on their spiritual journeys.

Achievements and Performance

The Congregation

There are three Sunday Worship Services:

East Calder Church, Traditional Worship at 10.00am

Ratho Church, Traditional Worship at 11:30am

East Calder Church Hall, 'In Focus' – Informal Worship at 6:30pm

During 2025, both traditional services were led by Pulpit Supply ministers and In Focus was led by members of the congregation with internal and external speakers on various topics.

As in previous years, there were services every day during Holy Week including a short service in the morning of Maundy Thursday at Manse Court; we hosted annual Remembrance Services and held afternoon services on the four Advent Sundays and the traditional Christmas Eve services on Sunday 24th December.

The Trustees agreed that both manses (from the previous charges) be sold and a new manse purchased. During 2025, both manses were sold and a new manse purchased.

There are many ways in which we, as the Congregation of East Calder, Kirknewton and Ratho reach out to others in our community:

Drop-in Coffee Mornings - held regularly in Ratho Church Hall from 10.30am to 12.00 noon.

Foodbank – For several years, Ratho Church has run a Foodbank, known as The Storehouse. Our Foodbank exists to help residents of Ratho or Ratho Station who find themselves in need of emergency supplies to feed themselves and their families. It has continued to be used regularly during 2025. We are incredibly grateful to the support we receive, both financial and often in the form of carrier bags and boxfuls of food from local residents and organisations such as the Ratho Football Club and Ratho Primary School. Church members also donate food items and support our occasional fundraising activities. With the support we receive, we are pleased to be able to continue supporting those in need throughout 2026 and hopefully beyond.

Christmas Hampers -Through congregational support and financial giving, we provide Christmas hampers (basic food essentials) for families who are struggling. Importantly, the families are identified by the primary schools of Kirknewton, Ratho, East Calder and Calderwood as needing a little extra help and care. The bags are then distributed by the schools protecting confidentiality.

East Calder, Kirknewton and Ratho Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2025

Reuse and Thrive (SCO49977) – is a volunteer run community shop in East Calder which sells inexpensive clothing and bric-a-brac for the purpose of preventing and relieving poverty. Profits are donated to local causes which reinvest back into the community. Since the shop opened, ECKR Church has supported this charity project, which serves those most in need. Since opening, volunteers from our Church have continued to help in this valuable work. In 2025, two recipients of this support were Church initiatives, the Community Listening Project, and the Church's Christmas Hamper appeal. Love thy neighbours - in action.

The Listening Project – The project was initiated by the Church for the whole community. It provides opportunities for people to come to find company and friendship as well as be a supportive community in all of life's 'ups and downs'. Strangers are not that for long! A Hub is run twice a week where soup, and a cup of tea are provided. Although this is Church run, we have 20 volunteers – 50% from the Church and 50% from the community.

Having identified through the Hub, people who were recently bereaved, we went onto our second year of running a weekly bereavement group where an evening meal is provided along with company and the opportunity to share with and encourage each other. Going into 2026 we will look at this group and integrate it into something for everyone allowing further connections to be made and encouraged while still providing an evening group.

A monthly parent support group for parents of children who have Additional Support Needs (ASN) has been very well received and a great deal of peer support has been formed. Through this, we have made positive connections with charities/organisations which we can signpost people to.

We also run a monthly Craft and Chat Club, informal listening sessions (where our listeners have been trained by Listen Well Scotland) and occasional community events.

As our community ages we are seeing more need for help with medical appointments and communicating with health professionals to come alongside people in their time of vulnerability.

We have strong links with the local primary schools with varying degrees of involvement. Some visit the project as part of the curriculum, some have had a visit from the project and others connect mainly to communicate about the Christmas Hampers (explained separately).

The Project shares the principles of serving and carrying out Christ's work within our community, for His glory and guided by His spirit. Church outreach through the Project has brought people to our Sunday morning and evening worship services, the Guild and the Boys' Brigade which is very encouraging.

North Merchiston Fund - The Kirk Session thanks, with much appreciation the Presbytery of Edinburgh and West Lothian for the grant of £3,650 received from the North Merchiston Fund for mission purposes.

During 2025:

- Remembrance Community Day was run with games, coffee morning and the opportunity to attach a crocheted poppy to create a memorial wreath that was laid at the war memorial on remembrance day. A good community day, with invitation to Remembrance Sunday extended.
- Christmas Meal at Ratho was served to over 50 local Senior Citizens. This was a special time of outreach, friendship and fellowship while sharing a meal together. A wonderful afternoon, greatly appreciated by all.

Future planned events include:

- Community leaflet drop highlighting church activities.
- A book ("It's your move" by Scripture Union) to be given to all primary 7 children in the Parish moving up to high school (to run for a 3-year period).
- Messy Church, starting in March 2026 and running once per month for four months.

East Calder, Kirknewton and Ratho Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2025

Non-Church Organisations - The Church halls in both villages are made available to and used by local groups as we reach out to the community and to assist with meeting the needs of parish residents. Our support is wide, ranging from Baby and Toddlers, After School Clubs, Scouts, Girl Guides to dance groups.

As a Congregation we also have other links that are beyond the boundaries of our community. Some are links as a Church while others are work undertaken by individual members. Support is given by prayer and financial giving. We have supported:

- Bethany Christian Trust
- Blythswood Care Shoebox Appeals
- CHAS
- Christian Aid
- Fresh Start
- Tearfund
- Vine Trust
- West Lothian Foodbank

Stewardship

Our objective with Stewardship is to integrate this into the life of the congregation and to maximise the giving of the congregation in terms of time, talents and money. Our aim is to promote and proclaim the biblical message of gifts and talents, to allow people to discover their own gifts and talents and to use these to the glory of God. Session's current thinking is that, rather than having 'events' to celebrate and encourage aspects of stewardship, we are exhibiting stewardship whenever individuals use their time, talents or money in the service of the church. The greatest challenge is to match opportunities to individuals.

East Calder, Kirknewton and Ratho Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2025

Our Groups and Organisations

Boys' Brigade

At the beginning of 2025, 40 Boys were attending on a regular basis. Since we started back in August, numbers have decreased slightly with 38 regular boys on our register at the end of 2025. We currently have two young men close to gaining their King's Badge. During the year we held our annual display and presentation of awards in East Calder Church. We also held our Enrolment service on a Friday evening and took part in the Remembrance Sunday service. At present we have 10 leaders.

EnerJ

EnerJ (for children aged from 3 up to P7) meets every week at East Calder Church Hall throughout the school year. We are lucky enough to have over a dozen children attend regularly, nearly twenty on our busiest week, to worship and have fun. During the year, EnerJ has followed a children's Bible, selecting classic stories from the Old Testament to discuss God's love and how it impacts our lives. The children enjoyed lots of craft, games and Bible stories as part of their weekly worship activities. The EnerJ leaders strive to bring a lot of fun and a meaningful message to our young people. The year concluded with a successful nativity based around the new and old carols which was thoroughly enjoyed by all. The leaders thank those attending, the parents, volunteers and the wider congregation for their ongoing support.

Forget Me Not Café (Dementia Café)

The café continues to meet on the last Thursday of each month between 10am and 12noon in East Calder Church Hall and caters for people with dementia and their carers. It is run under the auspices of the Livingston Branch of Alzheimer Scotland (Registered Charity No. SC022315) and it is managed by volunteers from within the congregation. An average of 10 people come along and 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.

House Groups

During 2025 a new house group was formed in Kirknewton, resulting in five House Groups now meeting in the comfort of a family home for fellowship, prayer and Bible study. Thoughtful studies, discussions and sharing takes place, identifying the similarities with what is going on in the world today. Plenty food for thought and discussions!

In Focus

In Focus is when like-minded people meet for informal worship every Sunday evening, gathering to sincerely praise God in prayer and in fellowship. We focus on worshipping God alone because He alone is worthy of our devotion. Caring and sharing is the theme because that is what God does for us. So, focus is given to prayer, or to reflection on God's word, or sharing how God works in our lives or, through singing his praises, or communion. We have much to be thankful for, when we think about how much God gives us in a day. A good, kind and loving God so why wouldn't He be the focus?

Prayer Group

The Prayer group continues to meet in the prayer room at the back of East Calder Church each Monday evening from 7.30 -8.30. Currently we have eight people who attend regularly. We begin with a worship song and a Scripture reading followed by praying out of the passage and as the Holy Spirit leads us. We pray for each other, those with difficult circumstances, our church and congregation, church activities, Government and world affairs.

East Calder, Kirknewton and Ratho Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2025

Table Tennis

This group is a community group, supported by church members and hosted in East Calder Church Hall on the first and third Saturdays of the month from 4.00 pm to 5.30 pm. We focus on having fun and are non-competitive.

The Guild

The Guild meets on the first and third Tuesday of each month from 2pm-3pm in the downstairs hall at East Calder. We have 30 Ladies attending regularly and it is a great place for fellowship as well as encouraging each other on our life and faith journey. Each session we have a topic or a speaker for example:

- A Church member who was in Military sharing about Remembrance
- Seated sports
- Hearing about a friend's career in nursing and how that shaped her life and faith
- special themed sing-alongs with Bible readings (Christmas and Easter)

Youth Church

Youth Church is for our young people from Primary 7 upwards. It is important that we cater for all ages within the church and this age and stage is crucial for us to nurture. As the thought of High School is looming and the issue of peer pressure becomes more intense, we want a space for our older children to feel safe, to be able to share concerns, to be prayed with and to explore the Bible and the love Jesus has for them in a fun and loving way. The group had been following themes from the book "Daily morning devotional for Teen boys", before following the topics picked for the sermon by Rev. Dean Batchelor.

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.

East Calder, Kirknewton and Ratho Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2025

Financial Review

In the year ended 31st December 2025 total income was £155,446 and payments totalled £169,899 resulting in a deficit of £14,453. The delay in making a Gift Aid claim resulted in a refund of £16,488 not being received until January 2026.

Congregational donations stand at an encouraging £104,305 (of which £15,572 was donated to the Community Listening Project). External groups using our premises provided a healthy income of £12,809 and collections for Third Parties totalled £3,927. Two legacy donations totalling £10,250 and a grant from North Merchiston Fund of £3,650 were received. Organisations income amounted to £3,489.

Our Giving to Grow commitment was £82,336 reduced by £21,455 from the Consolidated Stipend Fund and £2,051 Transition Funding resulting in £58,830 being paid from funds. Property maintenance costs were £40,324 of which £20,239 is attributed to heating / boiler issues at East Calder church and hall buildings.

As well as congregational donations of £15,572 the Community Listening Project received grants totalling £8,075. Expenses totalled £23,058 giving a small excess over the year of £589.

Union - Kirknewton and East Calder Parish Church and Ratho Parish Church (1st November 2024)

The acquisition method of accounting was used to amalgamate the 2024 set of accounts, and this process was agreed with OSCR. As a result, the comparative year figures for 2025 Accounts are those of the retained charity number only i.e. Kirknewton and East Calder as no consolidation was required to include Ratho Church's individual figures. As a result, for this year only, the previous year's figures do not fully reflect the actual amounts received and expended for both Churches.

Many thanks and much appreciation are extended to all who helped support our Church in person and financially during the course of 2025.

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. Funds currently held are higher than the 11 months' Reserves Policy.

At the year end the Church held unrestricted funds of £171,247 of which £17,809 has been designated for the Fabric Fund, £2,113 has been designated for the Audio Visual Equipment Fund and £2,896 for use by various Church groups. The Church also held £25,203 of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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.



Elizabeth Pennykid
Session Clerk
24th March 2026

East Calder, Kirknewton and Ratho Church of Scotland SC006973

Independent Examiner's Report to the Trustees of East Calder, Kirknewton and Ratho Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 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.



Duncan Stainbank BSc (Hons) CIPFA (The Chartered Institute of Public Finance and Accountancy)
46 Reeforts Avenue
Bilston
Midlothian
EH25 9AD

25th March 2026

**East Calder, Kirknewton and Ratho Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025**

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
		£	£	£	£
<u>Receipts</u>					
Donations	3	88,733	15,572	104,305	103,965
Legacies		10,250	-	10,250	-
Activities for Generating Funds		1,920	-	1,920	610
Bank & Deposit Interest		4,069	-	4,069	2,764
Investment Income		923	20	943	923
Receipts from General Trustees		-	-	-	-
Organisations		3,489	-	3,489	1,889
		<u>109,384</u>	<u>15,592</u>	<u>124,976</u>	<u>110,151</u>
Income from Outside Agencies					
- Use of Premises		12,809	-	12,809	7,813
- Grants		-	8,075	8,075	5,000
TRANSFER OF UNION BALANCE		-	-	-	52,789
Other receipts		-	2,336	2,336	1,086
Refund Pulpit Supply		3,600	-	3,600	-
North Merchiston Fund Grant		-	3,650	3,650	-
		<u>125,793</u>	<u>29,653</u>	<u>155,446</u>	<u>176,839</u>
<u>Payments</u>					
Costs of Generating Funds	4	(135)	-	(135)	(132)
Charitable Activities	4	(143,740)	(25,774)	(169,514)	(104,969)
Governance Costs	4	(250)	-	(250)	(250)
Organisations	4	-	-	-	-
(£2,579 Included in Char Act)					
North Merchiston Fund	4	-	-	-	-
(£631 Included in Char Act)					
		<u>(144,125)</u>	<u>(25,774)</u>	<u>(169,899)</u>	<u>(105,351)</u>
Excess of Receipts over Payments for the year before Transfers					
		(18,332)	3,879	(14,453)	71,488
Transfers					
		-	-	--	-
Excess of Receipts over Payments for the year					
		<u>(18,332)</u>	<u>3,879</u>	<u>(14,453)</u>	<u>71,488</u>

**East Calder, Kirknewton and Ratho Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>				
Bank & deposit balances				
brought forward	189,579	21,324	210,903	139,415
Movement in year:				
Excess of Receipts over Payments for the year	(18,332)	3,879	(14,453)	71,488
Bank & deposit balances carried forward	<u>171,247</u>	<u>25,203</u>	<u>196,450</u>	<u>210,903</u>
<u>Investments at Market Value</u>				
6,985 Units in the Church of Scotland Investors' Trust Growth Fund (Cost:£13,292 – Unit price 31 December 2025 £6.88)	47,064	993	48,057	44,564
	<u>21,988</u>	<u>-</u>	<u>21,988</u>	<u>-</u>
<u>Assets</u>				
<u>Liabilities</u>				

(In January 2026: £16,488 recovered from Gift Aid + £5,500 received from Consolidated Fabric Fund Revenue).

The accounts were approved by the Trustees on 24th March 2026 and signed on their behalf by:

Elizabeth Pennykid

Elizabeth Pennykid
Session Clerk

Robert Alexander

Robert Alexander
Treasurer

East Calder, Kirknewton and Ratho Church of Scotland

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year 11 trustees received reimbursement of expenses totalling £7,520.

(Of the above £3,015 was reimbursement for Community Listening Project expenditure and £2,036 for Christmas Hampers)

Church in Vacancy all year - no minister's expenses.

In addition, the following trustee received payment for services provided to the Church:

Name	Transaction	2025 £
Mrs E Pennykid	Community Listening Project salary	19,158

2 Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted Funds					
General Fund	167,131	122,304	(141,006)	-	148,429
Designated					
Fabric Fund	17,809	-	-	-	17,809
AV Equipment Fund	2,653	-	(540)	-	2,113
East Calder Flower Fund	201	970	(942)	-	229
Men's Fellowship	414	-	-	-	414
The Guild	1,371	2,519	(1,637)	-	2,253
	<u>189,579</u>	<u>125,793</u>	<u>(144,125)</u>		<u>171,247</u>
Restricted Funds					
Forget Me Not Café (Dementia Café)	1,809	300	(49)	-	2,060
The Martin Bequest for Worship Resources	309	20	-	-	329
Community Listening Project	10,366	23,647	(23,058)	-	10,955
Christmas Hampers	-	2,036	(2,036)	-	-
Ratho Legacy Fund	8,840	-	-	-	8,840
North Merchiston Fund	-	3,650	(631)	-	3,019
	<u>21,324</u>	<u>29,653</u>	<u>(25,774)</u>		<u>25,203</u>
Total Funds	<u>210,903</u>	<u>155,446</u>	<u>(169,899)</u>		<u>196,450</u>

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:

East Calder, Kirknewton and Ratho 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 2025 £	Gain/ Loss/ Purchase £	Balance 31 Dec 2025 £
Unrestricted Funds				
Hope Bequest	5,000	6,421	503	6,924
Miscellaneous	8,092	37,222	2,918	40,140
	<u>13,092</u>	<u>43,643</u>	<u>3,421</u>	<u>47,064</u>
Restricted Funds				
Martin Bequest	200	921	72	993
	<u>13,292</u>	<u>44,564</u>	<u>3,493</u>	<u>48,057</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.

Men's Fellowship:

A fund for the use of the Men's Fellowship.

The Guild:

A fund for the use of The Guild.

Audio Visual Equipment

A fund for the development of streaming and audio visual capabilities within the congregation.

Purposes of Restricted Funds

Forget me Not Café (Dementia Café):

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

Community Listening Project:

Fund to assist with running the Community Listening Project. Donations from external sources and from the congregation support this project.

Martin Bequest for Worship Resources:

This fund is used to purchase worship resources.

Christmas Hamper Fund

This fund is used to provide needy families, identified by the local primary schools, with a Christmas hamper.

Ratho Legacy Fund

Capital and income to be used to benefit Ratho locally.

North Merchiston Fund

Restricted fund for outreach purposes

Purposes of Investments

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

Restricted Funds: Income is applied to the fund

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

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
3 Analysis of Donations				
Offerings (WFO Scheme, Standing Orders etc.)	75,608	-	75,608	56,071
Tax Recovered on Gift Aid Donations	2,270	-	2,270	19,924
Ordinary Offerings (Open Plate)	10,316	-	10,316	3,335
Other Offerings, Donations etc.	539	15,572	16,111	24,635
	<u>88,733</u>	<u>15,572</u>	<u>104,305</u>	<u>103,965</u>
4 Analysis of Payments				
Costs of generating funds				
Offering envelopes	(135)	-	(135)	(132)
	<u>(135)</u>	<u>-</u>	<u>(135)</u>	<u>(132)</u>
Charitable activities				
Giving to Grow	(58,830)	-	(58,830)	(34,225)
Presbytery's Dues	(1,863)	-	(1,863)	(834)
Minister's Expenses	-	-	-	-
Pulpit Supply	(6,707)	-	(6,707)	(4,297)
Salaries & Organ Supply	(7,218)	(19,509)	(26,727)	(28,122)
Manse Council Tax	-	-	-	-
Outreach Activities	(511)	(3,598)	(4,109)	(4,002)
Building Costs:				
Kirknewton Church				(2,260)
Ratho Church & Hall	(3,957)	-	(3,957)	-
East Calder Church	(17,496)	-	(17,496)	(4,474)
Kirknewton Church Hall	-	-	-	(386)
East Calder Church Hall	(14,374)	-	(14,374)	(3,115)
Manse	(4,358)	-	(4,358)	(2,573)
Annual Maintenance Costs	(140)	-	(140)	(570)
Utilities	(11,752)	-	(11,752)	(8,460)
Insurance	(9,298)	-	(9,298)	(5,738)
Audio Visual Expenses	(539)	-	(539)	(438)
Speakers Expenses	(120)	-	(120)	(50)
Stationery, Printing, Postage	-	-	-	(241)
Training	(50)	-	(50)	(600)
Music	(57)	-	(57)	-
Christmas Hampers	-	(2,036)	(2,036)	(1,222)
Wedding & Funeral Costs	-	-	-	-
North Merchiston Fund	-	(631)	(631)	-
Sundries	(2,494)	-	(2,494)	(1,862)
Vacancy Expenses	(1,397)	-	(1,397)	-
Organisation	(2,579)	-	(2,579)	(1,500)
	<u>(143,740)</u>	<u>(25,774)</u>	<u>(169,514)</u>	<u>(104,969)</u>
Governance costs				
Independent examiner's fees	(250)	-	(250)	(250)
	<u>(250)</u>	<u>-</u>	<u>(250)</u>	<u>(250)</u>

East Calder, Kirknewton and Ratho 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 £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

6 Collections for Third Parties

	2025 £	2024 £
West Lothian Foodbank	1,551	1,941
Earl Haig / Poppy Scotland	150	-
Christian Aid	190	-
Christmas Hamper collection	2,036	1,086
Total	<u>3,927</u>	<u>3,027</u>

**East Calder, Kirknewton and Ratho Church of Scotland
Year ended 31 December 2025**

APPENDIX

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES
AT 31st December 2025**

	2025 £	2024 £
Consolidated Fabric Fund (Revenue)	32,885	9,043
Consolidated Fabric Fund (Capital)	446,741	230,688
Temporary Fund	337,911	231,082

Increase in figures due to the sale of two previous manses and purchase of a new manse. All properties were/are vested in the Church of Scotland's General Trustees and some costs incurred still to be deducted from the Temporary Fund.