Limefield United Free Church

Scotland · Charity number SC009118

Details

Status	Active
Legal form	Unincorporated association
Part of	United Free Church Of Scotland General Council (SC008167)
Registered	1970-12-15
Register	View on the OSCR register

Contact

Address	47 Pinewood Park Deans Livingston West Lothian EH54 8NN

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The main aim is to preach the Gospel of Jesus Christ and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

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

Objectives: The advancement of religion.

Geography

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

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£34,817	£33,443	-	3
2024-12-31	£35,848	£32,010	-	2
2023-12-31	£33,902	£27,805	-	2
2022-12-31	£21,281	£19,948	-	2
2021-12-31	£21,021	£32,365	-	3

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Limefield United Free Church

Scotland - Charity number SC009118

Accounts

LIMEFIELD UNITED FREE CHURCH OF SCOTLAND

WEST CALDER

Scottish Registered Charity No. SC009118

CONGREGATIONAL REPORT AND ACCOUNTS

YEAR TO 31st DECEMBER 2025

Principal Place(s) of Worship and of Congregational Activities

Church Address

8 Limefield Road

West Calder

West Lothian

EH55 8BQ

LIMEFIELD UNITED FREE CHURCH OF SCOTLAND

Congregational Report and Accounts

Year Ending 31st December 2025

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LIMEFIELD UNITED FREE CHURCH OF SCOTLAND Office Bearers, Trustees and Members of the Courts of the Congregation Serving during Year Ending 31st December 2025

Office Bearers	Session Clerk	Mr William Purnell
	Clerk to Deacons Court	Mr John Dewar
	Treasurer	Mr Renner Mbireaye
PropertyTrustees	Clerk to Deacons Court	Mr John Dewar
	Session Clerk	Mr William Purnell
	Treasurer	Mr Renner Mbireaye
Kirk Session	Interim Moderator	Mr Duncan Whitty
	Session Clerk	Mr W Purnell
	Elders	Mrs P Booker
		Mrs J Smith
		Ms A Gardiner
		Mr R Mbireaye
Deacons Court	Interim Moderator	Mr Duncan Whitty
	Clerk	Mr J Dewar
	Elected Members	Mrs M Delaney
		Mr J Mutter
		Ms K Wilson

Highlight Resignations/ Appointments during year

Bankers .....The Royal Bank of Scotland.....
Independent Examiner Mrs H McLean

Congregational Report Year to 31st December 2025

1. Constitution and Principal Activities of the United Free Church of Scotland

The United Free Church of Scotland, with all the Churches of the Reformation, acknowledges as its Supreme Standard, the Word of God contained in the Scriptures of the Old and New Testaments.

The Church holds as its Subordinate Standard the Westminster Confession of Faith: by its Declaratory Acts, it recognises liberty of judgement on points of doctrine which do not enter into the substance of the faith: and it claims the right as duty may require, to interpret, add to, modify, or change her subordinate standards, under the promised guidance of the Holy Spirit and with a direct responsibility to her Lord.

The Church approves the emphasises of the Declaratory Acts on the love of God for all mankind, the free offer of salvation to all, the obligation of the Universal Church to make known the Gospel throughout the world, and the renunciation of coercion, persecution and intolerance in matters of religion.

Accordingly, this church accepts the obligation to witness to the truth of the Gospel and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

2. Responsibilities of the congregation

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e., the Presbytery of the East (in which this Congregation resides) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and to the people in the community of which it is part.

3. Responsibilities and Appointment of Office Bearers

All matters affecting the spiritual well-being and order of the Congregation is by exercises by the Kirk Session of this Congregation. The Kirk Session consists of its Pastor/Interim Moderator and ruling elders. All temporal affairs (including financial) of the Congregation are administered by the Congregational Board/Deacons Court/Committee of Management of this Congregation. The property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this Report.

The Pastor/Interim Moderator of this Congregation is appointed by the Presbytery of the East. Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland, along with members, elected by the Congregation at the Annual General Meeting or at a meeting of the Congregation specifically called for that purpose, from the Congregational Board/ Deacons Court/ Committee of Management Office Bearers are appointed by the Courts which they serve.

All offices of the Church are open to any member in full communion. Each Congregation appoints elders to the Presbytery and to be Commissioners to the General Assembly. "Presbyterianism" means the government of the Church by elders.

4. Activities and Achievements

We confirm the ongoing provision of services of worship, prayer meetings and bible study. Also, on Sundays we hold Sunday School, in the morning. The Women's Association holds meetings in the church hall, and an open door throughout the year we hold coffee days throughout the year also the pastor visits the sick and elderly. We also do monthly service at Burngrange Care Home. Although, Covid-19 had a grip on church attendant, we were some of the lucky ones. We thank God for his mercies in Jesus Christ Name - Amen.

5. Financial Statements and funds

In accordance with the Charities and trustee investment (Scotland) Act 2005 The 2005 Act and the Charities Accounts (Scotland) regulations 2006 ('the Regulation) and being a charity with an annual gross income less than £100,000, the financial Statements of the Congregation set on pages 7 to 9 consist of a statement of Congregational Funds and movement thereon during the Year ending 31st December 2025 and details of the Receipts and Payments, (Deficit), and Net Movement on funds during the year with supplementary notes there where appropriate.

Brief summary of financial position for the year together with medium of any significant/extraordinary items and any significant outstanding income/expenditure which might impact upon the yearend financial position as shown by the Statement of Congregation Funds.

The Ordinary Receipts and Payments for the regular Congregational activities are shown in the General Fund and in the year amounted to £34,817.87 and £33,443.76 respectively and give a surplus (Deficits) of £1,374.11, there are Extraordinary and Other Receipts. There were repairs costs of £8,775.50. Unit Trust Fund stands at £124,680.04 with a loss of -£16,520.38 from previous year.

6. Accounting Policies

The main sources of income are the voluntary offerings, donations and other giving of members, adherents, and related organisations, and interest or dividends on Congregation Funds.

The Receipts and Payments of Congregation Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. If in the event that a commitment is made after the date of the statement of Balances which will materially Reflect will materially Reflect on the amount of any fund(s) this will be reported in the accompanying Notes to these statements.

The Balances of Congregation Funds represent sums available for the ongoing work and activities of the Congregation, stating whether each fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

7. Land and Property

Land and Property consist of Church, Church Halls, together with fittings and furnishings (including communion, and other ecclesiastical articles).

These are held as functional property for the use of the Congregation in fulfilling its aims and mission and in which its activities are carried out and not for investment or for resale. No market value has been placed on these assets.

8. Independent Examiner

In accordance with the terms of 'the 2005', Act Section 44(1)(c), and as a Charity falling under the regulation 9, of The Regulations', and not required to carry out an audit under Paragraph 9 (4), An Independent Examiner has been appointed in accordance with regulation 11of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The Independent Examiner's Report for the year to 31st December 2025 is on page 6.

9. Approval of Congregation Report and Financial Statements

The Congregation Report and Financial Statement were approved by the **Congregational Board/Deacons Court/ Kirk Session and Committee of Management** at their meeting on 2026 and by the Congregation at the Annual General Meeting held on 2026. The Office Bearers authorised to sign the Report and Finance Statement on behalf of the Congregation.

Signed.....Duncan Whitty.....	Mr D. Whitty	**Interim Moderator**
Signed.....William Purnell.....	Mr W. Purnell	**Kirk Session Clerk**
Signed.....John Dewar.....	Mr J Dewar	**Clerk to Deacons Court**
Signed.....Renner Mbireaye.....	Mr R Mbireaye	**Treasurer**

Date.....22nd February... 2026... (i.e. date of Annual General Meeting)

Independent Examiner's Reports to the Trustees and Office Bearers

of Limefield United Free Church of Scotland

I report on the Report and Financial Statement of the Congregation for the year ended 31st December 2025, which are set on pages 3 to 5 and 7 to 9

Respective Responsibilities of Office Bearers and Trustees and Examiner

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 ("the 2005 act") and the Charities Account (Scotland) Regulations 2006 (as amended) ("the 2006 regulations") The Congregation's Office Bearers and Trustees consider that the Requirements of Regulation 9 apply but not those of paragraph 9 (4) of the Accounts Regulations. It is my responsibility to examine the Reports and Finance Statements as required under section 44 (1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basic of independent examiner's statement

My Examination is carried out in accordance with regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the office bearers and trustees concerning 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 report and accounts.

Independent Examiners 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 Regulations and
   - To prepare report and accounts which accord with the accounting records and complies with Regulation 9 of the 2006 Account 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 Report and Financial Statements to be researched.

Signed: Helene McLean

Name: Mrs H McLean

Address: 37 West Hall Road

Broxburn

EH52 5QT

Date: 9th February 2026

Limefield United Free Church of Scotland, West Calder. **Reg. Charity Number: SC009118**

Statement of Balances and Movement on Congregation Funds for Year ending 31st December 2025

Fund	Nature of Fund	Balance 01.01.25 £	Receipts 2025 £	(Payments) 2025 £	Surplus (deficits) £	Net Fund Transfers £	Net Change on Funds £	Balance 31.12.2025 £	Held as Follows £	31.12.25 £
General	Unrestricted No. 1	£ 31,651.46	£ 34,817.87	£ 33,443.76	£ 1,374.11	£ -	£ -	£ 33,025.57	R.B.S.	£ 33,025.57
Manse Unit Trusts	Restricted No. 2	£ 141,200.42	£ -	£ -	-£ 16,520.38	£ -	£ -	£ 124,680.04	R.B.S.	£ 124,680.04
		£ 172,851.88	£ 34,817.87	£ 33,443.76	-£ 15,146.27			£ 157,705.61		£ 157,705.61

Notes to the Financial Statements for the Year ending 2025

Nature of Congregational Funds

General	Unrestricted	No. 1	Ordinary receipts and payments of the congregation Office Bearers may 'dessignate' Unrestricted funds for general reserves or for specified purpose(s).
Manse Unit Trusts	Restricted	No. 2	For new Manse when Needed.
Fabric Fund		No. 3	To repairs to external and internal fabric and/or furnishings of Church and Hall.
Payment to Trustee		No. 4	No payments has been made to any Trustees for the performance of their duties as Trustees of the Congregation.

Approval of Congregation Financial Statements for the Year ending 31st December 2025 as set out on pages 7, 8 & 9 by Office Bearers authorised to sign:

Pastor/Interim Moderator: Duncan Whitty — Mr Duncan Whitty

Clerk to Deacon's Court John Dewar — Mr J. Dewar

Treasurer: Ramar Mbireaye — Mr R. Mbireaye

Date: 22nd February 2026

Limefield United Free Church of Scotland — **Reg. Charity Number: SC009118**

Receipts and Payments for the Year ending 31st December 2025 (comparative year to 31st December 2024)

Fund		General	Unit Trust Manse		Total	Notes	Total
		Unrestricted - 2025	Restricted - 2025		2025	Details	2024
Receipts		£	£		£		£
Offerings	Open Plate	£ 6,837.63	£ -		£ 6,837.63		£ 5,944.21
	Freewill (Gift Aid)	£ 6,869.09	£ -		£ 6,869.09		£ 5,658.13
	HMRC Claim (Gift Aid/Open P.)	£ 3,395.10	£ -		£ 3,395.10		£ 3,410.72
	Sum raised for Target	£ 483.98	£ -		£ 483.98		£ 329.57
	Christmas Day/Eve/Carol	£ 215.67	£ -		£ 215.67		£ 931.74
	Others (ie Thanksgiving)	£ 866.22	£ -		£ 866.22	Page 9.1	£ 144.90
	Sub Total	**£ 18,667.69**	**£ -**		**£ 18,667.69**		**£ 16,419.27**
Donations	Church Org./EasterScheme	£ 101.75	£ -		£ 101.75	Page 9.3	£ 146.42
	Other	£ 729.47	£ -		£ 729.47		£ 135.02
	Sub Total	**£ 831.22**	**£ -**		**£ 831.22**		**£ 281.44**
Other receipts	Bank/ Interest	£ 5,478.91	£ -		£ 5,478.91		£ 5,975.53
	Depreciated/Suplus Income	£ -			£ -		£ -
	Stedfast	£ 48.00	£ -		£ 48.00		£ 48.00
	Fabric	£ 493.06	£ -		£ 493.06		£ 456.14
	Others (Funeral/Baptism)	£ 300.00	£ -		£ 300.00		£ 400.00
	Sub Total	**£ 6,319.97**	**£ -**		**£ 6,319.97**		**£ 6,879.67**
Events	Fund Raising	£ 1,145.39	£ -		£ 1,145.39		£ 968.28
	Sub Total	**£ 1,145.39**	**£ -**		**£ 1,145.39**		**£ 968.28**
Extra Ordinary	Legacy (eg)	£ -	£ -		£ -	Page 9.2	£ 8,184.95
	Rent	£ 2,844.00	£ -		£ 2,844.00	Page 9.2	£ 3,115.00
	Claim (Insurance)	£ 4,967.60			£ 4,967.60	Page 9.2	£ -
	Cantonese Service	£ 42.00	£ -	£ -	£ -		£ -
	Sub Total	**£ 7,853.60**	**£ -**		**£ 7,853.60**		**£ 11,299.95**
Total Receipts		**£ 34,817.87**	**£ -**		**£ 34,817.87**		**£ 35,848.61**
Payments							
Ministry	Stipend/salary & NIC	£ 3,880.68	£ -		£ 3,880.68	Page 9.4	£ 3,756.00
	Pulpit Supply	£ 3,990.00	£ -		£ 3,990.00		£ 3,920.00
	Int Moderator Fee	£ 300.00	£ -		£ 300.00		£ 600.00
	Sub Total	**£ 8,170.68**	**£ -**		**£ 8,170.68**		**£ 8,276.00**
Other Salaries	Gardner/Cleaner/Organist	£ 630.00	£ -		£ 630.00	Page 9.4	£ 560.00
	Sub Total	**£ 630.00**	**£ -**		**£ 630.00**		**£ 560.00**
Property	Water Rates	£ -	£ -		£ -		£ -
	Insurance	£ 2,531.49	£ -		£ 2,531.49		£ 2,693.16
	Gas & Electricity	£ 7,121.58	£ -		£ 7,121.58		£ 9,050.80
	Sub Total	**£ 9,653.07**	**£ -**		**£ 9,653.07**		**£ 11,743.96**
Others	Stedfast Magazine	£ 48.00	£ -		£ 48.00		£ 24.00
	Sundries	£ 644.17	£ -		£ 644.17		£ 433.18
	Easter Scheme		£ -		£ -		£ 146.42
	Miscellaneous (Bank charge)		£ -		£ -		£ -
	Stationery	£ 143.34	£ -		£ 143.34		£ 241.38
	Repairs	£ 8,775.50	£ -		£ 8,775.50	Page 9.5	£ 4,775.90
	Sub Total	**£ 9,611.01**	**£ -**		**£ 9,611.01**		**£ 5,620.88**
Events	Fundraising Events	£ -	£ -		£ -		£ -
		£ -	£ -		£ -		£ -
	Sub Total	**£ -**	**£ -**		**£ -**		**£ -**
Contributions	Denomination Targets	£ 5,314.00	£ -		£ 5,314.00		£ 5,607.90
	Presbytery Dues		£ -		£ -		£ 94.00
	Commissioners Fees	£ 65.00			£ 65.00		£ 107.30
	Sub Toal	**£ 5,379.00**	**£ -**		**£ 5,379.00**		**£ 5,809.20**
Extra Ordinary	New Boiler	£ -	£ -		£ -		
	depreciation/Surplus - Dividend)	£ -	-£ 16,520.38		-£ 16,520.38		
	Hymnal Music System	£ -			£ -		
	Sub Total	**£ -**	**-£ 16,520.38**		**-£ 16,520.38**		**£ -**
Total Payments		**£ 33,443.76**	**£ -**		**£ 33,443.76**		**£ 32,010.04**
Surplus/Deficit Net Receipts Payments		£ 1,374.11	-£ 16,520.38		-£ 15,146.27		£ 3,838.57
Transfer between Funds		£ -	£ -		£ -		
Net Movement on Funds		**£ 1,374.11**	**-£ 16,520.38**		**-£ 15,146.27**		**£ 3,838.57**

LIMEFIELD UNITED FREE CHURCH OF SCOTLAND **Reg. Charity Number: SC009118**

Supplementary Sheet and Notes - Year ending 31st December 2025

Note Details of Receipts

1. Offerings - Other

	General
Thanksgiving	£ 866.22
	£ -
	£ 866.22

2. Extra Ordinary - Receipt

	General
Legacy William Foster	
Rent	£ 2,844.00
	£ 2,844.00

3. Donations

	General
Church Organisation	£ 101.75
Others	£ 729.47
	£ 831.22

Note Details of Payments

4. Salaries

	General
Church Worker	£ 3,880.68
Cleaner(s)	£ 630.00
Gardner	£ -
	£ 4,510.68

5. Other Paytments

	General
Repairs	£ 8,775.50
	£ 8,775.50

Eventhough, Church attendance is poor, those present give generousely.
We thank God for his mercies - Amen
William Foster Trust interest arrived on a later date

LIMEFIELD UNITED FREE CHURCH OF SCOTLAND Registered Charity No: SC009118

MANSE FUND 31ST DECEMBER 2024 UNIT TRUSTS This is a restricted Fund

Restricted for new manse when needed

Receipts	2025 £	2024 £	Payments	2025 £	2024 £
Value Increase 31st December		£ 18,468.95	None	£ -	£ -
Loss				£ -	£ -
Total Receipts	£ -	£ 18,468.95	**Total Payments**	£ -	£ -
			Suplus/Deficit for Year	-£ 16,520.38	£ 18,468.95
Suplus/Deficit for Year	£ -	£ 18,468.95			
Transferred from other Funds			Transferred to other Funds		
	£ -	£ 122,731.47	Balance 31st Dec 2024	£ 141,200.42	£ 141,200.42
Dec. 25	**£ 124,680.04**	**£ 141,200.42**	Balance 31st Dec 2025	£ 124,680.04	**£ 141,200.42**

LIMEFIELD UNITED FREE CHURCH OF SCOTLAND, WEST CALDER

Reg. Charity Number: SC009118

GENERAL FUND - RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 31st DECEMBER 2025

THIS IS AN UNRESTRICTED FUND

Receipts	2025	2025 £	2024 £
Offerings			
Open Plate	£ 6,837.63		£ 5,944.21
Christmas Day/Eve	£ 215.67		£ 931.74
Free Will (Gift Aid)	£ 6,869.09		£ 5,658.13
Gift Aid/Open pl. Tax Recovered	£ 3,395.10		£ 3,410.72
Sum Raised for Target	£ 483.98		£ 329.57
Others (Thanksgiving)	£ 866.22		£ 144.90
		£ 18,667.69	£ 16,419.27
Donations			
Church Orgs/EasterScheme	£ 101.75		£ 146.42
Others	£ 729.47		£ 135.02
		£ 831.22	£ 281.44
Other Receipts			
Bank/ Interest	£ 5,478.91		£ 5,975.53
Rent/ Let of Premises	£ 2,844.00		£ 3,115.00
Stedfast	£ 48.00		£ 48.00
		£ 8,370.91	£ 9,138.53
Others			
Fabric	£ 493.06		£ 456.14
Baptism, Funerals & Weddings	£ 300.00		£ 400.00
Legacy William Foster (Interest)	£ -		£ 8,184.95
			£ -
			£ -
		£ 793.06	£ 9,041.09
Fund Raising Activities			
Lunch Club & Christmas			£ -
Entertainment			£ -
Deacons Coffee Day/Tables Sales	£ 1,145.39		£ 968.28
			£ -
		£ 1,145.39	£ 968.28
Ordinary Receipts			
Cantenese Service	£ 42.00		£ -
Claim Refund (Insurance)	£ 4,967.60		£ -
		£ 5,009.60	£ -
TOTAL RECEIPTS		£ 34,817.87	£ 35,848.61
Surplus for Year		£ 1,374.11	£ 3,838.57
Transfers from other Funds			
BALANCE AT 01/01/2025		£ 31,651.46	£ 27,812.89
Dec-25		£ 33,025.57	£ 31,651.46

Payments	2025 £	2025 £	2024 £
Ministry			
Stipend (inc. NI)	£ 3,880.68		£ 3,756.00
Minister's Expenses	£ -		£ -
Pulpit Supply	£ 3,990.00		£ 3,920.00
Interim Moderator Fee & Exp.	£ 300.00		£ 600.00
			£ -
		£ 8,170.68	£ 8,276.00
Salaries-Ch. Officer/Cleaning/Organist	£ 630.00	£ 630.00	£ 560.00
Church Property			
Council Water Rates	£ -		£ -
Insurance	£ 2,531.49		£ 2,693.16
Gas and Electricity	£ 7,121.58		£ 9,050.80
Maintenance (Repairs)	£ 8,775.50		£ 4,775.90
New Boiler	£ -		£ -
		£ 18,428.57	£ 16,519.86
Other Congregation Payments			
Stedfast magazine	£ 48.00		£ 24.00
Sundries	£ 644.17		£ 433.18
Hymnal Music System	£ -		£ -
	£ -		£ -
Org. Support (Tear Fund/Parkistan)	£ -		£ -
Stationery	£ 143.34		£ 241.38
		£ 835.51	£ 698.56
Governance Contribution to			
Denomination Target	£ 5,314.00		£ 5,607.90
Presbytery Dues	£ -		£ 94.00
Easter Schemes	£ -		£ 146.42
Commissioners Fees	£ 65.00		£ 107.30
		£ 5,379.00	£ 5,955.62
Total Ordinary Payments		£ 33,443.76	£ 32,010.04
TOTAL PAYMENTS		£ 33,443.76	£ 32,010.04
SURPLUS IN YEAR		£ 1,374.11	£ 3,838.57
Transfers to other Funds			
BALANCE AT 31/12/2025		£ 33,025.57	£ 29,448.85
		£ 33,025.57	£ 29,448.85

Limefield United Free Church

Scotland - Charity number SC009118

Accounts

LIMEFIELD UNITED FREE CHURCH OF SCOTLAND

WEST CALDER

Scottish Registered Charity No. SC009118

CONGREGATIONAL REPORT AND ACCOUNTS

YEAR TO 31st DECEMBER 2024

Principal Place(s) of Worship and of Congregational Activities

Church Address

8 Limefield Road

West Calder

West Lothian

EH55 BBQ

LIMEFIELD UNITED FREE CHURCH OF SCOTLAND

Congregational Report and Accounts

Year Ending 31st December 2024

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LIMEFIELD UNITED FREE CHURCH OF SCOTLAND Office Bearers, Trustees and Members of the Courts of the Congregation Serving during Year Ending 31st December 2024

Office Bearers	Session Clerk Clerk to Deacons Court Treasurer	[redacted]
PropertyTrustees	Clerk to Deacons Court Session Clerk Treasurer	
Kirk Session	Interim Moderator Session Clerk Elders	
Deacons Court	Interim Moderator Clerk Elected Members	

Highlight Resignations/ Appointments during year

Bankers .....The Royal Bank of Scotland.....

Independent Examiner [redacted]

Congregational Report Year to 31st December 2024

1. Constitution and Principal Activities of the United Free Church of Scotland

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2. Responsibilities of the congregation

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e., the Presbytery of the East (in which this Congregation resides) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and to the people in the community of which it is part.

3. Responsibilities and Appoinbnent of Office Bearers

All matters affecting the spiritual well-being and order of the Congregation is by exercises by the Kirk Session of this Congregation. The Kirk Session consists of its Pastor/Interim Moderator and ruling elders. All temporal affairs (including financial) of the Congregation are administered by the Congregational Board/Deacons Court/Committee of Management of this Congregation. The property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this Report.

The Pastor/Interim Moderator of this Congregation is appointed by the Presbytery of the East. Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland, along with members, elected by the Congregation at the Annual General Meeting or at a meeting of the Congregation specifically called for that purpose, from the Congregational Board/ Deacons Court/ Committee of Management Office Bearers are appointed by the Courts which they serve.

All offices of the Church are open to any member in full communion. Each Congregation appoints elders to the Presbytery and to be Commissioners to the General Assembly. "Presbyterianism" means the government of the Church by elders.

4. Activities and Achievements

We confirm the ongoing provision of services of worship, prayer meetings and bible study. Also, on Sundays we hold Sunday School, in the morning. The Women's Association holds meetings in the church hall, and an open door throughout the year we hold coffee days throughout the year also the pastor visits the sick and elderly. We also do monthly service at Burngrange Care Home. Although, Covid-19 had a grip on church attendant, we were some of the lucky ones. We thank God for his mercies in Jesus Christ Name - Amen.

5. Financial Statements and funds

In accordance with the Charities and trustee investment (Scotland) Act 2005 The 2005 Act and the Charities Accounts (Scotland) regulations 2006 ('the Regulation) and being a charity with an annual gross income less than £100,000, the financial Statements of the Congregation set on pages 7 to 9 consist of a statement of Congregational Funds and movement thereon during the Year ending 31st December 2024 and details of the Receipts and Payments, (Deficit), and Net Movement on funds during the year with supplementary notes there where appropriate.

Brief summary of financial position for the year together with medium of any significant/extraordinary items and any significant outstanding income/expenditure which might impact upon the yearend financial position as shown by the Statement of Congregation Funds.

The Ordinary Receipts and Payments for the regular Congregational activities are shown in the General Fund and in the year amounted to £35,848.61 and £32,010.04 respectively and give a surplus (Deficits) of £3,838.57 there are Extraordinary and Other Receipts. There were repairs costs of£4,775.90, Unit Trust Fund stands at£141,200.42 with a gain of £18,468.95 from previous year.

6. Accounting Policies

The main sources of income are the voluntary offerings, donations and other giving of members, adherents, and related organisations, and interest or dividends on Congregation Funds.

The Receipts and Payments of Congregation Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. If in the event that a commitment is made after the date of the statement of Balances which will materially Reflect will materially Reflect on the amount of any fund(s) this will be reported in the accompanying Notes to these statements.

The Balances of Congregation Funds represent sums available for the ongoing work and activities of the Congregation, stating whether each fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

7. Land and Property

Land and Property consist of Church, Church Halls, together with fittings and furnishings (including communion, and other ecclesiastical articles).

These are held as functional property for the use of the Congregation in fulfilling its aims and mission and in which its activities are carried out and not for investment or for resale. No market value has been placed on these assets.

8. Independent Examiner

In accordance with the terms of 'the 2005', Act Section 44(1)(c), and as a Charity falling under the regulation 9, of The Regulations', and not required to carry out an audit under Paragraph 9 (4), An Independent Examiner has been appointed in accordance with regulation 11of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The Independent Examiner's Report for the year to 31st December 2024 is on page 6.

[!]

9. Approval of Congregation Report and Financial Statements

The Congregation Report and Financial Statement were approved by the **Congregational Board/Deacons Court/ Kirk Session and Committee of Management** at their meeting on 2024 and by the Congregation at the Annual General Meeting held on 2.'3 rd kl,.2025. The Office Bearers authorised to sign the Report and Finance Statement on behalf of the Congregation.

[redacted]

Independent Examiner's Reports to the Trustees and Office Bearers

of Limefield United Free Church of Scotland

I report on the Report and Financial Statement of the Congregation for the year ended 31st December 2024, which are set on pages 3 to 5 and 7 to 9

Respective Responsibilities of Office Bearers and Trustees and Examiner

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 ("the 2005 act") and the Charities Account (Scotland) Regulations 2006 (as amended) ("the 2006 regulations") The Congregation's Office Bearers and Trustees consider that the Requirements of Regulation 9 apply but not those of paragraph 9 (4) of the Accounts Regulations. It is my responsibility to examine the Reports and Finance Statements as required under section 44 (1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basic of independent examiner's statement

My Examination is carried out in accordance with regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the office bearers and trustees concerning 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 report and accounts.

Independent Examiners 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 Regulations and
   - To prepare report and accounts which accord with the accounting records and complies with Regulation 9 of the 2006 Account 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 Report and Financial Statements to be researched.

LIniefleld United Free Church of Scotland, West Calder. **Reg.** Charity Number: SC009118

Statement of Balances and Movement on Congregation Funds for Year ending 31st December 2024

Fund	Nature of Fund	Balance 01.01.24 £	Receipts 2024 £	(Payments) 2024 £	Surplus (deficits) £	Net Fund Ifransfers £	Net Change pn Funds £	Balance 31.12.2024 £	Held as Follows £	131.12.24 £
General	Unrestricted No.1	£ 27,812.89	£ 35,848.61	£ 32,010.04	£ 3,838.57	£ -	£ -	£ **31,651.46**	R.B.S.	£ **31,651.46**
Manse Unit Trusts	Restricted No.2	£ 122,731.47	£ 18,468.95	£ -	£ 18,468.95	£ -	£ -	£ **141,200.42**	R.B.S.	£ **141,200.42**
		£ **150,544.36**	£ **54,317.56**	£ **32,010.04**	£ **22,307.52**	£ -	£ -	£ **172,851.88**		£ **172,851.88**

Notes to the Financial Statements for the Year ending 2024

Nature of Congregational Funds

General	Unrestricted	No. 1	Ordinary receipts and payments of the congregation Office Bearers may 'dessignate' Unrestricted funds for general reserves or for specified purpose(s).
Manse Unit Trusts	Restricted	No. 2	For new Manse when Needed.
Fabric Fund		No. 3	To repairs to external and internal fabric and/or furnishings of Church and Hall.
Payment to Trust&1		No. 4	No payments has been made to any Trustees for the performance of their duties as Trustees of the Congregation.

Approval of Congregation Financial Statements for the Year ending 31st December. s set out on pages 7, 8 & 9
by Office Bearers authorised to sign:

Ll111elleld United Fnte Church of Scotland

Reg. Charity Number: SC009118

Receipt• and Payment& for the Year ending 31st December 202A (comparative year to 31st December 2023)

flJlld		General Unrasbicted - 2024	UlllTrust..._ Reslricled - 2024	Total 2024	N«n Delalla	Total 2023
Receipts		£	£	£		£
Offerings	Open Plate	£ 5,944.21	£ -	£ 5,944.21		£ 4,871.34
	Freewill (Gift Aid)	£ 5,658.13	£ -	£ 5,658.13		£ 6,456.40
	HMRC Claim (Gift Aid/Open P.)	£ 3,410.72	£ -	£ 3,410.72		£ 3,351.90
	Sum raised tor Target	£ 329.57	£ -	£ 329.57		£ 228.57
	Christmas Day/Eve/Carol	£ 931.74	£ -	£ 931.74		£ 66.00
	Others (ie Thanksgiving)	£ 144.90	£ -	£ 144.90	Page9.1	£ 59.70
	Sub Total	£ **16,419.27**	£ -	£ **18,419.27**		£ **15,033.91**
Donation•	Church Org./EasterScheme	£ 146.42	£ -	£ **148.42**	Page9.3	£ 122.01
	Other	£ 135.02	£ -	£ **135.02**		£ 1,898.28
	Sub Total	£ **281.44**	£ -	£ **281M**		£ **2,020.29**
Other receipts	Bank/ Interesl	£ 5,975.53	£ -	£ **5,975.53**		£ 4,897.64
	Depredated/Suplus Income	£ -	£ 18,468.95	£ **18,468.95**		£ -
	Stedfast	£ 48.00	£ -	£ **48.00**		£ 52.00
	FabriC	£ 456.14	£ -	£ **4511.14**		£ 459.07
	Others (Funeral/Baptism)	£ 400.00	£ -	£ **400.00**		£ 544.45
	Sub Total	£ **6,879.67**	£ 18,468.911	£ **25,348.62**		£ **5,953.16**
Events	Fund Raising	£ 968.28	£ -	£ **968.28**		£ 1,026.66
	Sub Total	£ **988.28**	£ .	£ **988.28**		£ **1,026.66**
Extra Ordinary	Legacy(eg)	£ 8,184.95	£ .	£ **8,184.95**	Paga9.2	£ 2,973.27
	Rent	£ 3,115.00	£ -	£ **3,115.00**	Page9.2	£ 2,850.00
	Refund (C Watef/Scollish Power)	£ -		£ -	Page92	£ 331.53
	Grant	£ -	£ -	£ -		£ 3,714.00
	Sub Total	£ **11,299.95**	£ .	£ **11,299.911**		£ **9,868.80**
Total Receipts		£ **35;848.61**	£ 18,488.1111	£ **54,317.68**		£ **33,902:82**
Payments						
Minislry	Stipend/salary & NIC	£ 3,756.00	£ -	£ 3,756.00	Page9.4	£ 2,985.90
	Pulp Supply	£ 3,920.00	£ -	£ 3,920.00		£ 4,080.00
	Int Moderator Fee	£ 600.00	£ -	£ 600.00		£ 300.00
	Bub Total	£ **8,276.00**	£ .	£ **8,276.00**		£ **7,365.90**
Other Salaries	Gardner/Cleaner/Organist	£ 560.00	£ -	£ 560.00	Page9.4	£ 504.00
	Sub Total	£ **560.00**	£ -	£ **560.00**		£ **504.00**
Property	Water Rates	£ .	£ .	£ -		£ .
	Insurance	£ 2,693.16	£ .	£ 2,693.16		£ 2,496A5
	Gas & Eledricity	£ 9,050.80	£ -	£ 9,050.80		£ 4,111.39
	Sub Total	£ **11,743.96**	£ .	£ 11,743.98		£ **6,607.84**
Others	Stedfast Magazine	£ **24.00**	£ .	£ 24.00		£ 24.00
	Sundries	£ 433.18	£ -	£ 433.18		£ 654.97
	Easter Scheme	£ 146.42	£ -	£ 146.42		£ 122.01
	Miscellaneous (Bank Charge)	£ -	£ -	£ .		£ .
	Stationery	£ 241.38	£ -	£ 241.38		£ 93.16
	Repairs	£ 4,n5.90	£ -	£ 4,ns.90	Page9.5	£ 215.00
	Sub Total	£ **5,620.88**	£ -	£ **5,620.88**		£ **1,109.14**
Events	Fundraising Events	£ -	£ -	£ -		£ .
		£ .	£ .	£ -		£ .
	Sub Total	£ -	£ -	£ -		£ -
Contributions	Denomination Targets	£ 5,607.90	£ -	£ 5,607.90		£ 5,090.30
	Pmsbytery Dues	£ **94.00**	£ -	£ **94.00**		£ 101.33
	Commissioners Fees	£ 107.30	£ -	£ 107.30		£ 60.00
	Sub Toal	£ **5,809.20**	£ -	£ **5,809.20**		£ **5,251.63**
Extra Ordinary	New Boiler		£	£ -		£ .
	Tear Fund		£ -	£ -		£ 147.00
	Hymnal Music System		£ -	£ -		£ .
	Sub Total	£ -	£	£ -		£ **147.00**
Total Payments		£ **32,010.04**	£ -	£ **32,010.04**		£ **20;985,51**
Surplus Defi Net Receipts Payments		£ 3,838.57	£ 18,468.95	£ 22,307.52		£ 1,332.73
Transfer between Funds		£ -	£ .	£ -		
Net Movement on Funds		£ **3,838.57**	£ **18,468.95**	£ 22,307.52		£ 1,332.73

LIMEFIELD UNITED FREE CHURCH OF SCOTLAND Reg. Charity Number: SCOO911a

Supplementary Sheet and Notes - Year ending 31st December 2024

Note Details of Receipts

1. Offerings - Other

	General
Thanksgiving	£ 144.90
	£ -
	£ 144.90

2. Extra Ordinary - Receipt

	General
Legacy William Foster	£ 8,184.95
Rent	£ 3,115.00
	£ 11,299.95

3. Donations

	General
Church Organisation	£ 146.42
Others	£ 135.02
	£ 281.44

Note Details of Payments

4. Salaries

	General
Church Worker	£ 3,756.00
Cleaner(s)	£ 560.00
Gardner	£ -
	£ 4,316.00

5. Other **Paytments**

	General
Repairs	£ 4,775.90
	£ 4,775.90

Eventhough, Church attendance is poor, those present give generousely.
Thank God for his mercies - Amen
William Foster Trust yielded good interest.

MANSE FUND 31ST DECEMBER **2024** UNIT TRUSTS This is a restricted Fund

Restricted for new manse when needed

Receipts	**2024**	**2023**	Payments	**2024**	**2023**
	£	£		£	£
Value Increase 31st DecembE	£ 18,468.95	£ 5,266.78	None	£ -	£ -
Loss				£ -	£ -
Total Receipts	£ 18,468.95	£ 5,266.78	Total Payments	£ -	£ -
			Suplus/Deficit for Year	£ 18,468.95	£ 5,266.78
Suplus/Deficit for Year	£ 18,468.95	£ 5,266.78			
Transferred from other Funds			Transferred to other Funds		
	£ 122,731.47	£ 117,464.69	Balance 31st	£ 141,200.42	£ 122,731.47
	£ 141,200.42	£ **122,731.47**		£ **141,200.42**	£ **122,731.47**

LIMEFIELD UNITED FREE CHURCH OF SCOTLAND, WEST CALDER **Reg.** Charity Number: SC009118

GENERAL FUND- RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 31st DECEMBER 2024 THIS **IS AN UNRESTRICTED FUND**

Receipts	2024	2024	2023	**Payments**	2024	2024	2023
Offerings		£	£		£	£	£
Open Plate	£ 5,944.21		£ 4,8/1.34	**Ministry**			
Christmas Day/Eve	£ 9;S1.74		£ bb.UU	Stipend (inc. NI)	f ::S,/5b.UU		f 2,::ns::,. u
Free Will (Gift Aid)	£ 5,658.13		£ 6,4::,b.40	Minister's Expenses	f -		t:
Gift Aid/Open pl. Tax Recovered	£ 3,410.72		£ 3,351.9U	Pulpit Supply	£ 3,920.00		£ 4,UBU.00
Sum Raised for Target	£ 3..!9.57		£ 228.57	Interim Moderator Fee & Exp.	£ 600.UU		£ ;SUU.UU
Others (Thanksgiving)	£ 144.90		£ !>9.70		f		£ -
		£ 16,419.27	£ 15,033.91			£ 8,276.00	£ 7,365.90
Donations				' a,anes-\..n. umcem.,1eamng,urgamst	£ 560.UU	£ 560.00	£ 504.UU
Church Orgs/EasterScheme	t: 14b.4L		t: 122.01	**Church Property**			
Others	£ 135.02		£ 1,898.28	Council Water Rates	f		£
		£ 281.44	£ 2,020.29	Insurance	£ 2,693.16		£ 2,49b.45
Other Receipts				Gas and Electricity	£ 9,050.8U		£ 4,111.39
Bank/ Interest	f 5, ,::,.53		£ 4,89/.64	Maintenance (Repairs)	£ 4,775.9U		£ 215.UU
Rent/ Let of Premises	£ 3,115.uu		£ 2,850.UU	New Boiler	£		£ 3,98b.00
Stedfast	f 48.00		£ ::,L.UU			£ 16,519.86	£ 10,808.84
		£ 9,138.53	£ 7,799.64	**Other Congregation Payments**			
Others				Stedfast magazine	£ 24.UU		£ 24.UU
Fabric	f 456.14		£ 459.U/	Sundries	f 433.18		£ 654.9/
Baptism, Funerals & Weddings	£ 4uu.uu		f 544.45	Hymnal Music System	£		£ 2,!>8b.50
Legacy William Foster (Interest)	f 8,184.95		£ 2,973.L/		£		£
	£			Org. Support (Tear Fund/Parkistan)	£ -		£ 238.00
	£ -			Stationery	£ 241.38		£ 93.16
		£ 9,041.09	£ 3,976.79			£ 698.56	E 3,596.63
Fund Raising Activities				**Governance Contribution to**			
Lunch Club & Christmas	f		£	Denomination Target	£ 5,bU/,9U		£ 5,.IIb.54
Entertainment	f -		£	Presbytery Dues	f 94.uu		£ b9.00
Deacons Coffee Day/Tables Sales	£ 968.28		£ 1,ULb.bb	Easter Schemes	£ 146.42		£ 1a.O1
	f -			Commissioners Fees	£ 107.30		£ 112.20
		E IHJ. D	E 1,u o.00			t: 0,111;:i;i.Q,	t: 0,::1,111.,;i
1urdlnary **Receipts**				Tota1 **ura1nary Payments**		t: u.u ..	t: ,,,ou::1.1z
Grant	£		£ .:S,/14.UU				
Scottish Power Refund	£		£ 331.53				
		£	£ 4,U4:,,:,:s				
TUTAL =.•_.:=.!!"'I, e		t. 11-1,0.. 0.QI	t: .,.,,ir'u£,o'''	**IUfAL PA,mr;;nII1**		E ;, ,U1U.U4	t:: " ,au0.1z
Surplus for Year		£ 3,ts ts.:ir	£ 6,U!:1/./U	**SURPLUS IN YEAR**		£ 3,838.57	£ 1,332.73
Transfers from other Funds				Transfers to other Funds			
BALANCE AT 01/01/2024		£ 27,812.89	£ 21,715.19	**BALANCE AT 31/12/2024**		£ 31,651.46	£ 29,448.85
		£ 31,651.46	£ 27,812.89			£ 31,651.46	£ 29,448.85