

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

Property Trustees 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

The United Free Church of Scotland, with all the Churches of the Refonnation, 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 Appoinbment 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 11 of '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 *2.3rd kl.* 2025. The Office Bearers authorised to sign the Report and Finance Statement on behalf of the Congregation.



**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.

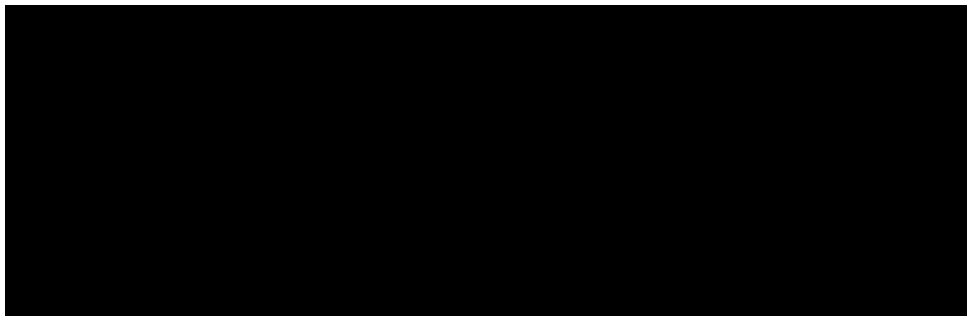
Independent Examiners Statement

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.



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 lfransfers £	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:

LH1111elield United Frite Church of Scotland					Reg. Charity Number: SC009118			
Receipt* and Payment* for the Year ending 31st December 202A (comparative year to 31st December 2023)								
fljild			General	UHIITrust.---		Total	Net	Total
			Unrasbicted - 2024	Restricled - 2024		2024	Delalla	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
	HIMRC Claim (Gift Aid/Open P.)		£ 3,410.72	£ -		£ 3,410.72		£ 3,351.90
	Sum raised for 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	£ -		£ 281.44		£ 2,020.29
Other receipts	Bank/ Interest		£ 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	£ -		£ 451.14		£ 459.07
	Others (Funeral/Baptism)		£ 400.00	£ -		£ 400.00		£ 544.45
	Sub Total		£ 6,879.67	£ 18,468.91		£ 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	Page9.2	£ 2,973.27
	Rent		£ 3,115.00	£ -		£ 3,115.00	Page9.2	£ 2,850.00
	Refund (C. Watef/Scollish Power)		£ -			£ -	Page9.2	£ 331.53
	Grant		£ -	£ -	£ -	£ -		£ 3,714.00
	Sub Total		£ 11,299.95	£ -		£ 11,299.91		£ 9,868.80
Total Receipts			£ 35,848.61	£ 18,488.11		£ 54,317.68		£ 33,902.82
Payments								
Ministry	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
	Sub 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		£ 2,496.45
	Gas & Electricity		£ 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		£ 4,455.90	£ -		£ 4,455.90	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
				</				

Note Details of Receipts

1. Offerings - Other
Thanksgiving

General	
£	144.90
£	-
£	144.90

2. Extra Ordinary - Receipt
Legacy William Foster
Rent

General	
£	8,184.95
£	3,115.00
£	11,299.95

3. Donations
Church Organisation
Others

General	
£	146.42
£	135.02
£	281.44

Note Details of Payments

4. Salaries
Church Worker
Cleaner(s)
Gardner

General	
£	3,756.00
£	560.00
£	-
£	4,316.00

5. Other Payments
Repairs

General	
£	4,775.90
£	4,775.90

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

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LIMEFIELD UNITED FREE CHURCH OF SCOTLAND

Reg. Charity Number: SC009118

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				
Offerings			£	£			2024	2024	2023
Open Plate		£ 5,944.21		£ 4,811.34	Ministry		£	£	£
Christmas Day/Eve		£ 9,511.74		£ 11,000.00	Stipend (inc. NI)		£ 11,000.00		£ 11,000.00
Free Will (Gift Aid)		£ 5,658.13		£ 6,400.00	Minister's Expenses		£ -		£ -
Gift Aid/Open pl. Tax Recovered		£ 3,410.72		£ 3,351.90	Pulpit Supply		£ 3,920.00		£ 4,000.00
Sum Raised for Target		£ 3,115.57		£ 228.57	Interim Moderator Fee & Exp.		£ 600.00		£ 500.00
Others (Thanksgiving)		£ 144.90		£ 1,970.00			£ -		£ -
			£ 16,419.27	£ 15,033.91				£ 8,276.00	£ 7,365.90
Donations					Church Property				
Church Orgs/EasterScheme		£ 146.40		£ 122.01	Council Water Rates				
Others		£ 135.02		£ 1,898.28	Insurance		£ 2,693.16		£ 2,496.45
			£ 281.44	£ 2,020.29	Gas and Electricity		£ 9,050.80		£ 4,111.39
Other Receipts					Maintenance (Repairs)		£ 4,775.90		£ 215.00
Bank/ Interest		£ 5,000.53		£ 4,890.64	New Boiler		£ -		£ 3,986.00
Rent/ Let of Premises		£ 3,115.00		£ 2,850.00				£ 16,519.86	£ 10,808.84
Stedfast		£ 48.00		£ 1,000.00	Other Congregation Payments				
			£ 9,138.53	£ 7,799.64	Stedfast magazine		£ 24.00		£ 24.00
Others					Sundries		£ 433.18		£ 654.90
Fabric		£ 456.14		£ 459.00	Hymnal Music System		£ -		£ 2,108.50
Baptism, Funerals & Weddings		£ 400.00		£ 544.45	Org. Support (Tear Fund/Pakistan)		£ -		£ 238.00
Legacy William Foster (Interest)		£ 8,184.95		£ 2,973.00	Stationery		£ 241.38		£ 93.16
		£ -						£ 698.56	£ 3,596.63
			£ 9,041.09	£ 3,976.79	Governance Contribution to				
Fund Raising Activities					Denomination Target		£ 5,000.00		£ 5,000.00
Lunch Club & Christmas		£ -		£ -	Presbytery Dues		£ 94.00		£ 99.00
Entertainment		£ -		£ -	Easter Schemes		£ 146.42		£ 100.00
Deacons Coffee Day/Tables Sales		£ 968.28		£ 1,000.00	Commissioners Fees		£ 107.30		£ 112.20
		£ -							
			£ 1,000.00	£ 1,000.00					
Ordinary Receipts					Ordinary Payments				
Grant		£ -		£ 1,000.00					
Scottish Power Refund		£ -		£ 331.53					
			£ -	£ 4,000.00					
TOTAL RECEIPTS					TOTAL PAYMENTS				
Surplus for Year			£ 3,388.57	£ 6,011.00			£ 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	

