

**LIVINGSTON OLD PARISH
CHURCH OF SCOTLAND**

**Congregational Accounts
for the year ended 31 December 2024**

Congregation Number: 020152

Scottish Charity Number: SC011826

Reference and Administrative Information

Charity Name: Livingston Old Parish Church of Scotland

Charity Registration Number: SC011826

Contact Address:

Principal Office Bearers

Minister

Community Development Worker

Session Clerk

Treasurer

Independent Examiner

Bankers

Bank of Scotland, Almondvale South, Livingston

TRUSTEES

Members of the Kirk Session

Former treasurer

**Members of the Congregation associated with the work of the Kirk Session
(formerly members of the Congregational Board – no longer Trustees)**

There are also several Elders Emeriti who are no longer Trustees.

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2024

1 Structure, Governance and Management

Governing Document

The congregation's governing document is the Church of Scotland Unitary Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session consists of the minister and the elders. The minister is elected by the congregation and inducted by the Presbytery. The elders are chosen from those members of the congregation who are considered to have the appropriate gifts and skills.

Organisational Structure

The Minister chairs the Kirk Session, which usually meets five times each year and is responsible for all matters relating to the congregation. There will be four working groups within the Kirk Session – Worship and Pastoral, Nurture and Discipleship, Mission and Outreach, Finance Fabric and Equipment.

2 Objectives and Regular 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 people in every parish of Scotland through a territorial ministry. It co-operates with other churches through various ecumenical bodies within Scotland and beyond.

In 2018 the Kirk Session adopted the following Vision Statement – 'Livingston Old Parish Church seeks to be a welcoming, caring, accepting, worshipping Christian Community, reaching out in the way of Jesus'. This vision is at the heart of the life of the congregation.

Livingston Old Parish Church operates in and from two centres – Livingston Village Kirk and St Andrew's Church at Deans. There is worship at both churches each Sunday. Children's ministry is provided on Sundays at St Andrew's through the JAM Club. Other church groups include Girls' Brigade, Guild, Bible Study, Prayer Group, Choir and Craft Groups.

In 2025 St Andrew's Church will mark 75th year from its dedication therefore a group was established to organise celebration activities throughout the year.

Outreach to the community is through a children's Art Club, a Youth Group, Thursday Coffee Mornings and a number of Community Projects which are detailed in section 3.

The church hall at St Andrew's is used regularly by the Ladies' Probus, Slimming World, a Yoga group and Livingston Ukulele Club. It is also made available to other community groups on an occasional basis. The Village Kirk is occasionally used by Livingston Village Gala Committee, and other community groups and organisations. Through these activities, the congregation provides a service to the wider community.

The activities of the congregation require the generous giving of time, talent and money on the part of members and adherents.

3 Achievements and Performance

MINISTRY TEAM: The congregation continued to be led by a ministry team of two – [REDACTED]. In August 2023 [REDACTED] began her Probationary Period for the Ministry of Word and Sacrament and she finished her probation on 31st January 2025 when she started as assistant minister.

KIRK SESSION: Having adopted the Unitary Constitution in the early part of 2022, the Kirk Session is still in the process of developing the four working groups – Worship and Pastoral, Nurture and Discipleship, Mission and Outreach, Finance Fabric and Equipment. It is envisaged that these four groups will consist of elders

and members of the congregation. Some parts of their remits have delegated powers so that it is not necessary for the whole Kirk Session to consider everything.

In August Elspeth Robertson stepped down from her role as session clerk and [REDACTED] took over as Session Clerk with [REDACTED] as deputy Session Clerk. The Session is grateful to [REDACTED] for her diligent service during her 6 years as Session Clerk.

Some members of the Kirk Session continued to be involved in meetings concerned with the implementation of the Presbytery Mission Plan for the new Presbytery of Edinburgh and West Lothian which was approved in April 2023. It envisages a Parish Grouping which will include Kirk of Calder, Livingston Old and Livingston United. This Parish Grouping will be part of a larger Mission District, which will also include Ratho, Kirknewton and East Calder, Polbeth Harwood and West Kirk of Calder.

WORSHIP: Services are held in both churches on Sunday mornings. The service at St Andrew's continues to be broadcast through Facebook and You Tube, and service notes are circulated by email. In addition to Sunday mornings there were evening services during Holy Week, an open-air service on Easter morning, a Baby Loss Service in October, a Bereavement service for those who have lost loved ones, Christmas Gift services, Nativity services, a Christingles Service and Watchnight services on Christmas Eve. The Choir sang on some Sunday mornings throughout the year, and the Music Group led services the last Sunday of the month. There were monthly services in Peacock and Kirk Lane Nursing Homes.

MINISTRY TO CHILDREN AND YOUNG PEOPLE: Our ministry to children and young people continues through the JAM Cub, the Youth Group, the Toddlers Group and the Art Club: these groups have met regularly through the year. Unfortunately due to lack of leaders and complexity and time constraints for training of new leaders the 2nd Livingston Girls' Brigade stopped in May 2024.

The Ministry Team have once again been able to engage with the children in the four Primary Schools – Deans, Meldrum, Livingston Village and Peel. Meldrum Primary School and Livingston Village Primary School come to the churches for end of term services twice a year. For all four Primary Schools there are assemblies in the schools. During the term time on Wednesdays children from Deans and Meldrum Primary Schools have helped, in turn, serve at the Soup Lunches. Two programmes; Easter Code for primary 7s and Bubblegum 'n Fluff for primary 6 were delivered to the four Primary Schools: this involved a good number of adult volunteers from Livingston Old.

ADULT GROUPS: The Craft Groups at the Village Kirk and St Andrew's met throughout the year. The Tuesday group knitted and crocheted items for SiMBA (the baby loss charity) and for dementia sufferers: they also made Prayer Shawls for the minister to give to those in need of comfort and support. The Thursday group organised a Christmas lunch for senior members of the congregation. They also arranged spring and autumn Coffee Mornings, with half the proceeds going to other charities.

Although the Guild is a small group, they continued to meet until the end of the year when it was decided to stop meeting as a Guild but continue to meet as an informal group. In the Spring and the Autumn there were series of Bible Studies led by members of the congregation. The Thursday Coffee Morning on the last Thursday of September was once again a Macmillan Coffee Morning.

COMMUNITY GROUPS: The Ladies Probus is once again meeting fortnightly in St Andrew's. Slimming World is meeting in St Andrew's on Thursday evenings. Livingston Ukelele group have started to meet in St Andrew's every Tuesday evening. The Ministry Team continued to be involved in the two Gala Committees and the Community Council.

COMMUNITY PROJECTS: During 2024 the cost-of-living crisis continued. The greatest effect has been on poorer families and individuals in our community and parish. The ministry team continued to attract grants and donations from businesses and individuals to developing the congregation's support for those most in need in our parish. The Community Projects Fund has made it possible to continue a number of activities –

- A Pre-Loved Clothes Exchange where clothes donated by members of the congregation and others are made available to the wider community for a small donation (or free if unable to make a donation).
- Weekly Soup Lunches where recipients make a donation if they are able – this involved the purchase of more kitchen equipment.
- The last Sunday of the month Soup Lunches have been attended by members of the congregation but also from time to time from people from the community.
- These activities in St Andrew's on Wednesdays have provided an opportunity for people to enjoy a 'warm hub' as the weather has been colder and putting heating on at home cannot always be afforded.
- Christmas Lunch on Christmas Day, served to 66 people.

In addition to these visible activities, the Ministry Team have been supporting individual families with food vouchers and food parcels to help them through the cost-of-living crisis. The congregation, members of the community and local business have been donating food for the parcels distributed.

VOLUNTEERS: Most of the activities mentioned in this section, and especially the Community Projects, have required the involvement of a significant number of volunteers: they could not happen without volunteers. As the members of the congregation are getting older, it is gratifying to note how many have volunteered and to note that some of the volunteers are from the wider community. We have held a thank you meal for the volunteers in February.

4 Financial Review

- Our offerings in 2024 (including tax recovery on Gift Aid) amounted to £74,473, which was a decrease of £5,920 (7.4%). In addition, £4,592 was contributed at the Soup Lunches and Coffee Mornings on Wednesdays and Thursdays.
- In 2024 the congregation received three legacies totalling to £25,272.48 from former members of the congregation. £18,868.07 from the estate of late Ian Drummond, £5,904.41 from the estate of the late Winnie Easton and £500 from the estate of the late S Wisby. The congregation is very appreciative of these generous gestures.
- Other sources of unrestricted income included £1,125 from funerals, £1,362 from interest on our two cash accounts, £1,298 from investment dividends and £4,099 from outside groups which used our premises for their activities.
- Total unrestricted receipts amounted to £125,263.

The largest payment was our Giving to Grow Contribution (formerly Ministries and Mission) of £53,162.

As part of the Presbytery of Edinburgh and West Lothian, our Presbytery Dues were £1,005.

Following the approval of the Presbytery Mission Plan, the moratorium on all but essential Fabric Expenditure was lifted. Expenditure on General Fabric Work was £38,528 (compared with £9,341 in 2023). The main reason for the increase is related to the External Building Works (£13,068) at the Village Kirk, Replacement Kitchen in the Manse (£10,067) and associated Electrical and Joinery work over the two Churches in the Year (£10,352). We received £8,000 from the COS General Trustees Fabric Fund (Revenue) in respect of the Village Kirk Building Works.

The cost of Electricity and Gas almost doubled to £14,062 (£7,256 in 2023).

Other payments increased but were largely in line with previous years.

At the end of 2024 there was a deficit of £9,808 on our receipts and payments to/from unrestricted payments. This includes a correction to prior year accounts of £2,149 to bring year bank and cash balances in-line with the underlying records. There was a deficit of £237 on our receipts and payments to/from restricted payments. Our restricted funds show grants of £2,400 for community projects. More than half of the Clothes Donations (£2,598) were added to the Welfare Fund.

During 2024 the congregation was able to organise contributions to three other charities - £532 to the British Heart Foundation, £950 to Macmillan Cancer Care and £222 to Combat Stress.

5 Reserves Policy

It is the trustees' policy to hold reserves at a level to meet the reasonably foreseeable financial needs of the parish. 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 at the end of a financial year should be at a level which could meet at least four months' normal expenditure, and that funds restricted to fabric expenditure should be sufficient to meet an emergency repair. At the end of 2024 unrestricted cash reserves amounted to £64,351 (see Note 2 on page 9). This includes £55,588 designated for fabric expenditure. Reserves restricted for fabric expenditure are in the capital and revenue accounts held by the General Trustees on our behalf (see Appendix on page 11).

6 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 must reflect the financial position of the Church at any given 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 current Regulations for Congregational Finance as approved by the General Assembly of the Church of Scotland. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

22nd April 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVINGSTON OLD PARISH CHURCH (SC011826)

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 11.

Respective Responsibilities of Trustees and Examiner

The charity 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 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.



24th June 2025

LIVINGSTON OLD PARISH CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
Year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts					
Donations (see Note 3)	79,065	0	0	79,065	86,765
Legacies	25,272	0	0	25,272	0
Activities for Generating Funds	753	0	0	753	750
Weddings and Funerals	1,125	0	0	1,125	1,120
Bank and Deposit Interest	1,362	0	0	1,362	1,532
Investment Income	1,298	0	0	1,298	1,436
	108,875	0	0	108,875	91,603
Use of Premises (Church/Hall)	4,099		0	4,099	3,100
Welfare Fund	0	2,598	0	2,598	4,875
Grants for Community Projects	0	2,400	0	2,400	2,135
Consolidated Fabric Fund (Revenue)	8,000		0	8,000	5,000
Other Receipts	4,289		0	4,289	1,070
Total Receipts	125,263	4,998	0	130,261	107,783
Payments (see Note 4)					
Cost of Generating Funds	311		0	311	193
Charitable Activities	136,909	5,235	0	143,069	112,662
Purchase of Investments	0	0	0	0	0
Governance Costs	0	0	0	0	0
Total Payments	137,220	5,235	0	143,380	112,855
Excess of Receipts over Payments for the year before Transfers	-11,957	-237	0	-12,194	-5,072
Transfers	2149	0	0	2,149	0
Excess of Receipts over Payments for the year	-9,808	-237	0	-10,045	-5,072

LIVINGSTON OLD PARISH CHURCH
STATEMENT OF BALANCES
Year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Bank and Deposit Balances					
Bank and Deposit Balances b/f	75,083	17,863	0	92,946	97,806
Movement in Year: Excess of Receipts over Payments for the year	-9,808	-237	0	-10,045	-4,860
Bank and Deposit Balances c/f	65,275	17,626	0	82,901	92,946
Investments at Market Value (Cost £52,961)	90,450	0	0	90,450	69,769
Assets	0	0	0	0	0
	0	0	0	0	0
Liabilities	0	0	0	0	0
	0	0	0	0	0

The Accounts were approved by the Kirk Session.

For and on behalf of the Kirk Session

Session Clerk



Treasurer



LIVINGSTON OLD PARISH CHURCH NOTES TO THE ACCOUNTS

Year ended 31 December 2024

1 Trustee Remuneration and Related Party Transactions 2024

Two trustees received the following amounts for providing organist services:

██████████ - £1,422; ██████████ - £1,296.

The Minister received £1,307 in reimbursement of expenses, and the manse council tax amounted to £3,628.

The Community Development Worker received a salary of £2,624 and £680 in reimbursement of expenses. One related party, ██████████, received £925 to provide cleaning services.

2 Movement in Funds during 2024

	01-Jan-24	Receipts	Payments	Transfers	31-Dec-24
	£	£	£	£	£
Unrestricted Funds:					
General Fund	19,325	122,367	137,293	2,149	6,548
Fabric Fund	52,826	2,762	0	0	55,588
Sanderson Fund (Revenue)	2,933	134	852	0	2,215
	<u>75,084</u>	<u>125,263</u>	<u>138,145</u>	<u>2,149</u>	<u>64,351</u>
Restricted Funds:					
Dr Margaret Riddoch Bequest	3,018	0	340	0	2,678
Welfare Fund	8,873	2,598	300	0	11,171
Flower Fund	500	0	80	0	420
Guild Fund	881	0	180	0	701
Toddlers' Group Fund	79	0	0	0	79
Art Club Fund	400	0	0	0	400
Community Projects	4,111	2,400	3,410	0	3,101
	<u>17,862</u>	<u>4,998</u>	<u>4,310</u>	<u>0</u>	<u>21,017</u>
	<u>92,946</u>	<u>130,261</u>	<u>142,455</u>	<u>2,149</u>	<u>82,901</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have designated funds for the repair and maintenance of the churches, the manse and the grounds (and any future buildings constructed or purchased).

Sanderson Fund: The Trustees have designated funds from a legacy for Christian education.

Purposes of Restricted Funds

Dr Margaret Riddoch Bequest Fund: For outreach to young people in the parish.

Welfare Fund: For the ministry team to assist families and individuals.

Flower Fund: To provide flowers at worship and for distribution thereafter.

Guild Fund: For the activities of our branch of the Church of Scotland Guild.

Toddlers' Group Fund: For the activities of the Toddlers' Group.

Art Club Fund: For the activities of the Art Club.

Community Projects Fund: Created from external grants, given to support activities which will assist the more needy and more vulnerable people in the parish.

3 Analysis of Donations

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Gift Aid Offerings	39,749	0	0	39,749	45,924
Tax recovered on Gift Aid	9,752	0	0	9,752	16,124
Offering Envelopes (non Gift Aid)	16,463	0	0	16,463	13,800
Ordinary Offerings (Open Plate)	8,509	0	0	8,509	4,545
Wednesday/Thursday Donations	4,592	0	0	4,592	6,372
	<u>79,065</u>	<u>0</u>	<u>0</u>	<u>79,065</u>	<u>86,765</u>

4 Analysis of Payments

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Cost of Generating Funds					
Offering Env and Fundraising Costs	311	0	0	311	193
	<u>311</u>	<u>0</u>	<u>0</u>	<u>311</u>	<u>193</u>
Charitable Activities					
Giving to Grow Contributions	53,162	0	0	53,162	50,395
Presbytery Dues	1,005	0	0	1,005	893
Minister's Expenses	1,307	0	0	1,307	2,145
Community Dev Worker's Expenses	990	0	0	990	527
Payroll	432	0	0	432	0
Organists	3,791	0	0	3,791	3,640
Cleaning	6,210	0	0	6,210	3,981
Pulpit Supply	0	0	0	0	255
Christian Education and Outreach	1,924	0	0	1,924	1,356
Communication	1,811	0	0	1,811	1,057
Fabric Repairs and Maintenance	38,528	0	0	38,528	9,341
Manse Windows and Doors	0	0	0	0	17,689
Council Tax	3,628	0	0	3,628	3,542
Electricity and Gas	14,063	0	0	14,063	7,256
Insurance	3,051	0	0	3,051	2,870
Facilities and Equipment	2,039	0	0	2,039	1,197
Grounds Maintenance	3,770	0	0	3,770	2,280
Welfare Fund	0	300	0	300	880
Guild	0	180	0	180	212
Community Projects	0	3,410	0	3,410	2,300
Flower Fund	0	80	0	80	0
Youth Club Fund	0	393	0	393	0
Dr Riddoch Bequest	0	340	0	340	0
BHF Charity	0	532	0	532	0
Other Expenses	1,198	0	0	1,198	635
	<u>136,909</u>	<u>5,235</u>	<u>0</u>	<u>142,144</u>	<u>112,450</u>

Governance Costs

Independent Examiner's Fee	0	0	0	0	0
	0	0	0	0	0

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund through their Ministries and Mission Contributions. This fund bears the cost of all ministers' stipends and employers' contributions for national insurance, pension, and the Housing and Loan Fund. Ministers' stipends are paid in accordance with the National Stipend Scale, which is related to years of service. In 2024 the minimum stipend was £31,642 plus a manse and the maximum stipend (in 5th and subsequent years of service) was £38,884 plus a manse.

6 Retiring Offerings and Special Fundraising for Third Party Charities in 2024:

	£
British Heart Foundation	532
Combat Stress	222
Macmillan Cancer Care	950
	<hr/> 1,704

APPENDIX**Funds held on behalf of the Congregation
by the Church of Scotland General Trustees:**

	2024	2023
	£	£
Capital Account		
Credit Balances held at 31 December at Cost	61,789	61,789
Market Value of Balances at 31 December	90,450	86,175
Revenue Account		
Credit Balance at 31 December	1,049	5,642