

**The Church of Scotland**  
**Lasswade and Rosewell Parish Church**  
**Final Accounts for year ended**  
**31st December 2024**

**Congregation No: 030211**

**Charity No: SC 015878**

## Reference and Administrative Information

Charity Name: Lasswade & Rosewell Parish Church (Church of Scotland)

Charity Registration Number: SC015878

Congregation Reference No: 030211

Contact Address:

48 Lothian Street  
Bonnyrigg  
EH19 3AA

## Trustees

### Kirk Session:

Moderator:

10<sup>th</sup> November 2024

## Principal Office-bearers

Minister:

Session Clerk:

Church Treasurer:

## Independent Examiner

## Bankers

Royal Bank of Scotland  
High Street  
Dalkeith  
EH22 1JA

## **Structure, Governance and Management**

### **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 the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

### **Organisational Structure**

The Kirk Session is moderated by the Minister; the Kirk Session consists of Elders appointed for life. Certain responsibilities are delegated to the Property Committee as appropriate, and also any other subcommittee as required. The Kirk Session which meets as and when required is responsible for spiritual and temporal affairs within the church.

### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

## **Achievements and Performance**

### **From Our Minister the Reverend Lorna Souter**

#### Annual Accounts 2024

Our good news stories for 2024, relate, in particular, to the projects being run by our Community Youth Worker, [REDACTED] - Toastie Tuesday and the follow-on Drop-In Café. Toastie Tuesday continued to grow through the year and through the autumn term there were regularly 300-350 young people from Lasswade High School coming across to Our Lady Church Hall to get their toastie lunch for £1. It has been super to see the project grow and through it many good conversations take place with the youngsters each week. We continue to seek to offer the warmest welcome of the week and prayerfully to share Jesus's love with those who are interested. It is wonderful to have volunteers from each of the churches in the community – Lasswade & Rosewell, Cockpen & Carrington and Bonnyrigg Church – all being willing to serve regularly on the team needed to run the sessions.

For those who would like to attend, Josh has also been running the Drop-In Café on Thursday evenings from 7-9 pm, giving an opportunity to build relationships and to explore faith further. There are around 12-15 young people from the High School attending and the group has recently had to move from 'The Tea Room' Community Café in Bonnyrigg across to Cockpen Church Hall because the café setting was becoming too crowded. This has allowed more space for fun with table tennis and a games table which have both gone down well.



Trustees' Annual Report (cont.)  
Year ended 31 December 2024  
Achievements & Performance (cont.)

In our other ventures, Messy Church continues to take place on the first Saturday of the month during term times. Although, attendance has often been small with only a few families attending, the sessions have been fun and have allowed closer conversations over the mealtimes. Every now and then, more families return or come along to try out Messy Church and that is always very encouraging. We will continue to seek further avenues to promote Messy Church in the village.

We ended our direct participation in 'Growing Young' (GY) at the end of 2024, however, the GY team that oversees our thinking and activities, will continue to meet and review our programme and planning every three months. As an outcome of taking part, one activity set up at the end of the year was a venture called 'Fun Space' which is for adults in Rosewell. It is a place to welcome adults young and old to come and relax at the church hall with various types of games and with refreshments and chat. It takes place on Thursday mornings from 10.00 till 11.30 am and seeks to be an opportunity for folk to come and make connections and build relationships. So far, attendance has been low but we will explore better publicity to see if that will boost interest.

After quite a delay, we were recently delighted to hear that together with Cockpen & Carrington Church and Bonnyrigg Church, we were successful in our joint application for Church of Scotland Seeds For Growth funding. This is to help us develop 'The Harbour' project together, with a vision to offer safe places for people to come and discover Jesus's love for them. Toastie Tuesday, Drop-In Café and Fun Space are already part of this vision and we look forward to seeing these and other ventures flourish and be fruitful in encouraging local people to discover how much they are known and loved by God.

Contact with Rosewell PS continued through the first half of the year with the lunchtime Bible group on a Wednesday. A few church members continue to assist with one-to-one reading and social skills with a few students. The minister also helped with a number of assemblies and supported different school events through the year.

The monthly Coffee Mornings at Rosewell Church Hall have continued to be a very welcome place for members of the community in Rosewell and beyond to gather for a scone and tea/coffee and the delights of the home-baking stall. It can often be so busy it is difficult to find a seat! The Christmas Coffee Morning in December with bacon rolls and Christmas stalls was, in particular, once again a tremendous success with many people having fun in attending and a large sum raised for church funds.

This year again, too, we have supported the Midlothian Foodbank at Gorebridge through our Harvest Service in September and the ongoing provision of non-perishable food items and toiletries across the year. We were delighted as well again to support the annual Christian Aid Appeal in May, and Blythswood Care in their Shoebox Appeal and The Salvation Army in their Toy Appeal at Christmas

Trustees' Annual Report (cont.)  
Year ended 31 December 2024  
Achievements & Performance (cont.)

Services continue to be held at 10.00 am on Sunday mornings in either Rosewell or Lasswade Church, with recordings of services being made available online from Rosewell Church. Lasswade Church is on the market for sale, but although there have been quite a number of viewings, no expressions of interest have been received.

The Minister

February 2025

### **Teas & Coffee**

As in the past our weekly 'Tea and Coffee' after the service is a very worthwhile time spent in discussion, maybe about the service or just catching up with friends and acquaintances.

### **Coffee Morning**

Our ongoing Coffee mornings once again have proved successful. The amount raised in 2024 was £1,767. Many thanks to all who have made this possible.

### **Session Clerk Report**

I am pleased to present the Annual Report for the congregation of Lasswade and Rosewell Parish Church for the year ending 31<sup>st</sup> December 2024. As can be seen from the figures below the number on the Roll has again reduced.

Number on Roll at 31 <sup>st</sup> December 2023	195
Number removed by Death	12
Number removed otherwise	3
Number added by Certificate	0
Admitted by Profession	0
Number on Roll as at 31 <sup>st</sup> December 2024	180

There are 11 Elders.

There was 1 Baptism.

There was 1 Wedding

The pattern of worship works well, and services are well attended. The Worship Team conducts services when the Minister is on holiday.

Special Services at Easter were well attended. On Christmas Eve a Christingle Service was held in Rosewell Church at 6.00 p.m. Rosewell Primary School held their Nativity Play and end of term services at Rosewell Church.



Trustees' Annual Report (cont.)  
Year ended 31 December 2024  
Achievements & Performance (cont.)

Every Sunday morning the Bible Readings are read by a member of the congregation in both Churches. We continue to hold monthly coffee mornings and in December we held a Christmas Coffee Morning/Fair. Messy Church meets on the first Saturday of the month in Rosewell Church Hall. The numbers of families attending varies from month to month. The annual Acts of Remembrance services on 10<sup>th</sup> November were very well attended. The Fund-Raising Team held a Concert by Andrew Dick on the evening of 19<sup>th</sup> April and a Beetle Drive on the evening of 17<sup>th</sup> May.

Sadly, during the year one of our members of the Kirk Session passed away, [REDACTED] on 10<sup>th</sup> November 2024. May will be remembered for all the work she did for the Church over many years.

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talent willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

The church continues to play an important part in the life of our community and your continued support is appreciated and necessary to allow this work to carry on. The Church's website is also used to promote the life of the Church family.

[REDACTED] Session Clerk

## **Annual Property Report**

### **General**

The portable appliances and fire extinguishers situated in the various properties have been PAT tested. Gas boilers at Rosewell have been serviced.

The organs in both Churches have been serviced.

Weekly safety checks have been carried out and recorded in the safety files.

Craig Gordon has maintained the grass areas at Rosewell.

Other general gardening duties have been carried out by members of the garden groups.

The annual inspection of all the Church properties have been carried out by the Property Team.

### **Major Work**

#### **Lasswade**

No major or work was carried out.

Trustees' Annual Report (cont.)  
Year ended 31 December 2024  
Achievements & Performance (cont.)

**Rosewell**

Major repairs carried out on the Church organ. Part of the problem is mice infestation and steps are being taken to resolve this problem.

The external painting of woodwork and metal gates, hand rails etc. has been carried out.

Following on the Fire Officer's report external emergency lighting has been installed on the outside of the Church.

The electric bulbs in the Church have been replaced.

**Financial Review**

I would like to express my thanks to all who have continued to support the Church, with their regular bank payments either by Standing Order or Digital transfers, these have been very much appreciated. Also, the members who have handed their envelopes to their elder or to myself. The main area of concern is our receipts keeping up with the regular day to day running costs, which do not reduce, for example our fuel costs have risen to £10,919 which is a very large part of our income.

I am sure every effort will be made by both the Kirk Session and the congregation alike to help us to increase our giving to keep up with the year's expenditure.

On a positive note, the Fund-Raising Committee along with the congregation's help, they raised the sum of £1,649 which includes the Christmas Fayre of £1,338. We have continued with our regular coffee mornings which raised £1,767. Many thanks to the team for all their efforts. Hopefully the fund-raising committee will keep up their good work in generating much needed funds during the coming year.

This year saw the start of our giving's for the Harbour Project,

Our Christian giving is the offering of money to God to enable the sharing of the gospel through the worship mission and service of the Church.

This year we continue to share cost with Bonnyrigg Church & Cockpen & Carrington to employ our Youth Worker.

As detailed in the Property Report, we have had several outlays during the year at all Church buildings. The main outgoings were;

Storm Damage Tree Removal	£2,016
Gutter Cleaning Rosewell	£1,074
Fire Extinguisher maintenance	£ 290
New Lawnmower	£ 500
Painter Work – Rosewell	£ 945
Fire Safety Report	£ 500

During the year we have been able to recoup funds for expenditure from The Revenue Account held at 121 George Street. We also recouped monies from the Consolidated Fabric Fund to reimburse the Revenue Account. The funds within the account held at 121 George Street is generated from the investment of the proceeds of the sale of various properties belonging to both churches. This money has gone a long way in giving us a cushion to face the future. This year we have made what looks like a very good return on our giving's, however this is due to being able to access funds mentioned above, and I must stress a very low Fabric expenditure for the financial year.



Trustees' Annual Report (cont.)  
Year ended 31 December 2024  
Achievements & Performance (cont.)


As everyone is aware we still have many challenges ahead, including a very large increase in our heating and lighting along with an increase in our contribution to the ministry.

The Church held unrestricted cash funds of £500 which are in Reserve Fund within 121 George Street with interest this year of £26 being paid into the Fabric Fund. The Designated Fabric Fund balance at the 31st of December was £19,497.37. The Fabric Funds are held locally to enable repairs and maintenance, to be carried out quickly, to all our properties including the Manse, which is jointly owned with Cockpen & Carrington Parish Church. The Hall Fund of £1,655.99 is for maintenance of the hall and if required the churches. The sum held for the use of Messy Church is £1,056.68. The Church also holds £920 in restricted funds and £6,526.27 in Endowment funds as specified in (note 2 page 12). All funds held with 121 George Street can be found in pages 16 & 17 of the report. The funds at the end of 2023 held in the Consolidated Reserve Revenue Funds are readily available for Fabric costs, fuel payments also Insurance.

During the year, we contributed to The Lady Haig Fund, Christian Aid and Women's Aid East & Midlothian and Project Steadfast (note 6 page 14). This gives members of the Congregation the opportunity to look outward to work which is being carried out in other parts of the World.

We all know £1 year on year buys considerably less each year. As you may or may not know an extra way of giving is to Gift Aid your offerings, this can be done through the weekly Freewill Offering Envelopes or direct by Standing Order into the bank. The extra we can claim is 25p for every £1 donated which is a very good way to give something extra. This can also be backdated for 4 years which means if you have paid by Freewill Offering Envelopes, we can trace the giving's and claim them back. Members can make use of this scheme if they pay Standard Rate or Higher Rate Income Tax and forms can be obtained in the vestibule or from myself, Patricia Lawrie.

The other way to give on a regular basis is to donate by Standing Order and a digital payment direct into the Church's Bank Account; again, details can be obtained from the Treasurer.

  
**Treasurer**

#### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately three months expenditure including designated funds to cover our ongoing expenditure.

#### **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 Investments (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,

  
**Session Clerk**

**Date: 13<sup>th</sup> February 2024**



Trustees' Annual Report (cont.)  
Year ended 31 December 2024

## **Report of the Independent Examiner**

### **Respective responsibilities of trustees and examiner**

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

An examination 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 seeking 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 of the statement of account for the year ended 31 December 2018, no matter has come to my attention.

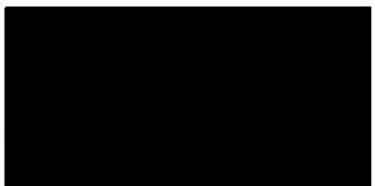
1. which gives me reasonable cause to believe that in any material respect:

- accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006
- the accounts do not accord with those records.
- the statement of account do not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006.

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Signed

Date:

  
26th February 2025

# **Lasswade & Rosewell Parish Church**

## **Receipts and Payments Account**

**Year ended 31 December 2024**

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
<b><u>Receipts</u></b>						
Donations	3	25,916	312	0	26,228	21,980
Legacies		0	0	0	0	0
Activities for Generating Funds		3,417	0	0	3,417	3,247
Bank & Deposit interest		125	0	0	125	162
Investment income		26	0	57	83	58
		<u>29,484</u>	<u>312</u>	<u>57</u>	<u>29,853</u>	<u>25,447</u>
Rental of premises		5,225	0	0	5,225	6,262
Sale of assets		0	0	0	0	0
Redemption of investments		0	0	0	0	0
Grants		0	0	0	0	0
Receipts from General Trustees		17,722	0	0	17,722	10,093
Other Receipts		2,637	0	0	2,637	970
<b><u>Total Receipts</u></b>		<u>55,068</u>	<u>312</u>	<u>57</u>	<u>55,437</u>	<u>42,772</u>
<b><u>Payments</u></b>						
Costs of generating funds	4	68	0	0	68	68
Charitable activities	4	49,701	0	0	49,701	42,284
Governance costs	4	0	0	0	0	0
Other Payments	4	5,325	0	250	5,575	7,630
<b><u>Total Payments</u></b>		<u>55,094</u>	<u>0</u>	<u>250</u>	<u>55,344</u>	<u>49,982</u>
<b>Excess of Receipts and Payments before transfers</b>		-26	312	-193	93	-7,210
<b>Transfers</b>		0	0	0	0	0
<b>Excess of Payments over Receipts for the year</b>		<u>-26</u>	<u>312</u>	<u>-193</u>	<u>93</u>	<u>-7,210</u>



**Lasswade & Rosewell Parish Church**  
**Statement of Balances**  
**At 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Bank & deposit balances brought forward	20,971	608	6,720	28,299	35,489
<b>Movement in year:</b>					
Excess of Payments over Receipts for the year	-26	0	-193	-219	0
Excess of Receipts over Payments for the year		312		312	-7,209
Bank & deposit balances carried forward	<u>20,945</u>	<u>920</u>	<u>6,526</u>	<u>28,391</u>	<u>28,280</u>

**Assets**

Gift Aid Receivable	<u>1,693</u>	<u>0</u>	<u>0</u>	<u>1,693</u>	<u>3,161</u>
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**Liabilities**

<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>
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The accounts were approved by the Kirk Session on 13th February 2025

For and on behalf of the Kirk Session



**Session Clerk**

**Treasurer**

# **Lasswade & Rosewell Parish Church**

## **Statement of Balances**

### **Notes to the Accounts**

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

Moderator [REDACTED] received as our share the sum £756 in respect of Travelling Expenses, Council Tax £1213, Central Heating Contract £193, Manse Insurance £199

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

#### **2. Movements in Funds**

	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
	£	£	£	£	£
<b>Unrestricted funds</b>					
Designated Fabric Fund	16,572	52	-5,325	6,435	17,734
Designated Hall Fund	2,849	307	0	-1,500	1,656
Designated Sunday School Fund	360	4	0	-364	0
Designated Reserve Fund - Capital	500	0	0	0	500
Messy Church	690	0	0	365	1,055
General Fund	0	54,705	-49,769	-4,936	0
	<u>20,971</u>	<u>55,068</u>	<u>-55,094</u>	<u>0</u>	<u>20,945</u>
<b>Restricted funds</b>					
Porteous Bequest	292	0	0	0	292
Harbour Project	0	312	0	0	312
Flower Fund	200	0	0	0	200
Hunter Bequest	116	0	0	0	116
	<u>608</u>	<u>312</u>	<u>0</u>	<u>0</u>	<u>920</u>
<b>Endowment funds</b>					
John Brown Bequest	959	9	0	0	968
Lady Deas Trust	151	1	0	0	152
Gray Bequest	78	1	0	0	79
Milne Bequest	189	2	0	0	191
David More Memorial Fund	1,546	15	-100	0	1,461
Steedman Bequest	892	9	0	0	901
Richard Baird Smith Bequest	142	1	0	0	143
Baird Smith Memorial Fund	402	5	0	0	407
Falconer Bequest	306	3	0	0	309
Manning Bequest	221	2	-100	0	123
Bell Bequest	191	2	0	0	193
Stewart Bequest	114	1	-50	0	65
David B Tod Trust	1,529	5	0	0	1,534
	<u>6,720</u>	<u>56</u>	<u>-250</u>	<u>0</u>	<u>6,526</u>
<b>Total funds</b>	<u>28,299</u>	<u>55,436</u>	<u>-55,344</u>	<u>0</u>	<u>28,391</u>



## **LasswadeParish Church**

### **Statement of Balances**

#### **Notes to the Accounts**

##### Purposes of Designated Funds

Fabric Fund: The Local Trustees have set aside funds for the maintenance of the Church property also to clear end of year surplus/deficit from General Account

Sunday School Fund: The Local Trustees have set aside funds for use by the Sunday School.

Hall Fund: The Local Trustees have set aside funds for the maintenance of the Hall also if required the Church.

##### Restricted Funds

The Porteous Bequest to be used for Youth Projects and Sunday School material.

Flower Fund to be used for the provision of flowers for display during services of worship.

Hunter Bequest to be used for the provision of Bibles to Sunday School.

Harbour Project to be used for Mission and Outreach

##### Purposes of Endowment Funds

John Brown Bequest to be used for the needy of Lasswade Parish.

Lady Deas Trust to be used for the needy of Lasswade Church.

Gray Bequest to be used for the needy of Lasswade Church.

Milne Bequest to be used for Milne Headstone & needy of Lasswade Church.

David More Memorial Fund to be used for Sunday School Prizes,Bibles & Books.

Steedman Bequest to be used for Steedman Headstone.

Richard Baird Smith Bequest 50% to be used for needy of Lasswade Church & 50% for Choir/Church music.

Baird Smith Memorial Fund to be used for Baird Smith Memorial.

Falconer Bequest to be used for Manse Garden.

Manning Bequest to be used for Sunday School, Prizes, Bible & Books.

Bell Bequest to be used for the needy of Lasswade Church.

Stewart Bequest to be used for Sunday School, Prizes, Bibles & Books.

David B Tod Trust to be used for D B Tod Headstone.

# **Lasswade & Rosewell Parish Church**

## **Statement of Balances**

### **Notes to the Accounts**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	1,653	0	0	1,653	1,383
Gift Aid Donations	11,556	0	0	11,556	11,692
Tax Recovered on Gift Aid Donations	6,309	0	0	6,309	4,648
Ordinary Offerings (Open Plate)	3,291	0	0	3,291	3,765
Other Offerings, Donations etc	3,107	312	0	3,419	492
	<b>25,916</b>	<b>312</b>	<b>0</b>	<b>26,228</b>	<b>21,980</b>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Investment Managers' fees		0	0	0	0
Offering envelopes	68	0	0	68	68
	<b>68</b>	<b>0</b>	<b>0</b>	<b>68</b>	<b>68</b>
<b>Charitable activities</b>					
Giving to Grow Contribution	18,555	0	0	18,555	19,798
Presbytery dues	622	0	0	622	383
Minister's expenses	955	0	0	955	605
Manse Central Heating Maintenance	193	0	0	193	182
Youth Workerr	7,214	0	0	7,214	6,390
General Repairs & Maintenance	1,026	0	0	1,026	460
Heat and light	10,919	0	0	10,919	4,672
Insurance	3,121	0	0	3,121	2,986
Cleaning	3,120	0	0	3,120	3,250
Council Tax for Manse	1,213	0	0	1,213	1,182
Organ Maintenance & music	1,627	0	0	1,627	1,250
Printing, stationery and postage	655	0	0	655	763
Deficit Life & Work	0	0	0	0	84
Other expenses	481	0	0	481	278
	<b>49,701</b>	<b>0</b>	<b>0</b>	<b>49,701</b>	<b>42,283</b>
<b>Governance costs</b>					
Independent examiner's fees	0	0	0	0	0
<b>Other payments</b>					
Fabric Repairs & Maintenance	5,325	0	0	5,325	7,630
Projectd Steadfast	0	0	250	250	0
Sunday School	0	0	0	0	0
Hall Fund	0	0	0	0	0
Messy Church Expenses	0	0	0	0	0
	<b>5,325</b>	<b>0</b>	<b>250</b>	<b>5,575</b>	<b>7,630</b>



## **Lasswade & Rosewell Parish Church**

### **Statement of Balances**

#### **Notes to the Accounts**

##### **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 national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884

##### **6.**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Collections for Third Parties</b>		
Earl Haig Fund	135	110
Christian Aid	363	363
Women's Aid East & Midlothian	382	0
Play Therapy Base Ltd	0	316
	<hr/>	<hr/>
	<b>880</b>	<b>789</b>
	<hr/>	<hr/>

**APPENDIX PAGE 1**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2024	2023
	£	£
<b><u>CAPITAL ACCOUNT 1 (55 Fund)</u></b>		
<b>Income</b>		
Gain on Sale of CFF Shares		1,114
<b>Expenditure</b>		
Property Repairs		0
Transfer to 56 Fund		-42,559
<b>Balance held at 31 December 2024 at cost</b>	<u><u>0</u></u>	<u><u>0</u></u>
 <b><u>CAPITAL ACCOUNT 2 (56 Fund)</u></b>		
Balance at 31st December 2023	192,556	149,997
Realised Investment Gain	1,920	
Transfer from 55 Fund		42,559
	<u>194,476</u>	<u>192,556</u>
<b>Expenditure</b>		
Property Costs	<u>12,958</u>	<u>0</u>
<b>Total Expenditure</b>	<u>12,958</u>	<u>0</u>
 <b>Balance held at 31 December 2024 at cost</b>	<u><u>181,518</u></u>	<u><u>192,556</u></u>
 Market Value of Balances at 31 December	<u>222,252</u>	<u>224,996</u>

**APPENDIX PAGE 2**

	2024 £	2023 £
<b><u>REVENUE ACCOUNT (50 Fund)</u></b>		
Balance at 31 December 2023	768	3,439
Interest - Revenue Account	103	193
Interest - Capital Account	0	1,754
Interest - Growth Fund	2,252	1,418
Interest - Deposit Fund	703	0
Interest - Income Fund	6,126	4,413
Ground Rent	0	0
Property Costs	0	0
Adjustment gain on shares	0	0
Gain on shares sold	0	0
Share Price Adjustment	0	0
	<u>9,952</u>	<u>11,217</u>
<b><u>Expenditure</u></b>		
Administration Costs	625	356
Repairs to roof at Rosewell	0	5,673
Property Costs	1,290	0
Refund Insurance (last 4 years)	0	2,463
Electrical Work all premises	0	1,475
Shared Manse Costs	0	482
Energy Costs	3,474	0
	<u>5,389</u>	<u>10,449</u>
<b>Balance as at 31 December 2024</b>	<u><u>4,563</u></u>	<u><u>768</u></u>

**TEMPORARY FUNDS (85 Fund)**

Dr Balance at 31 December 2023	1,473	0
Valuation Report	0	1,020
Deed Plan	0	90
Photos/Floorplan	0	245
Title Query	0	4
Plans Report Lev	0	114
Multiesearch	135	
EPC	595	
	<u>2,203</u>	<u>1,473</u>
Dr Balance at 31 December 2024	<u><u>2,203</u></u>	<u><u>1,473</u></u>