

Livingston Free Church Of Scotland

Scotland · Charity number SC038142

Details

Status	Active
Legal form	Unincorporated association
Part of	Free Church Of Scotland (SC012925)
Registered	2007-04-30
Register	View on the OSCR register

Contact

Address	19 Westcroft Court Livingston West Lothian EH54 7EW
Website	www.livingstonfreechurch.co.uk

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Fellowship. to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. to evangelise the local area by proclaiming the gospel of Jesus Christ. to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

Beneficiaries: 'Children or young people', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: fellowship. to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£93,455	£100,916	-	0
2023-12-31	£88,626	£84,629	-	0
2022-12-31	£70,968	£69,784	-	0
2021-12-31	£62,739	£58,196	-	0
2020-12-31	£69,582	£59,375	-	0

Livingston Free Church Of Scotland

Scotland - Charity number SC038142

Accounts

Scottish Charity No. SC038142

LIVINGSTON FREE CHURCH OF SCOTLAND

Trustees' Report and Financial Statements
Year Ended 31 December 2024



Contents of the Financial Statements for the year ended 31 December 2024

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Church Information

[REDACTED]
[REDACTED]

Trustees

A list of active Trustees during 2024 is provided in the Trustees' Report on Page 2.

Address

Jackson Place
Eliburn
LIVINGSTON
EH54 6RH

Tel: 01506 416308

Bankers

Bank of Scotland
Almondvale South
LIVINGSTON
EH54 6SN

Solicitors

Balfour & Manson
54-66 Frederick Street
Edinburgh
EH2 1LS

[REDACTED]
[REDACTED]
1 Moriston Drive
LIVINGSTON
EH54 9HT

Report of the Trustees

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024.

Status of Charity and Governing Document

Livingston Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038142).

Aims and Affiliation

The Free Church of Scotland currently has around 100 congregations in Scotland, as well as two in London and five in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a full-time degree-awarding College in the heart of Edinburgh for the training of Ministers and other Christian workers and sustains an extensive Missionary programme relative to the size of the church.

Dating from 1843 but with its roots in the Reformation, it owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other Reformed churches of Jesus Christ throughout the world and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and, therefore, derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

The Free Church of Scotland is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. There is an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which is embodied its constitution.

Livingston Free Church of Scotland is a congregation of the national Free Church of Scotland working towards the common aims set out above. The congregation is within the Presbytery of Edinburgh and Perth and is authorised by the Church to have a minister paid from the central funds of the Church.

The Church building and the Minister's manse are the property of the congregation and are held in trust by locally elected congregational trustees under the Church's Model Trust Deed.

Trustees and Office Bearers

The congregation is governed and administered by elected office bearers (all volunteers) and its minister. The Kirk Session, being the minister and elected elders, has responsibility for spiritual oversight, while the Deacons' Court, composed of Kirk Session members plus elected deacons, oversees financial and property matters. Under Charity Law, the Deacons' Court are deemed to be the trustees of the congregation as those with responsibility for day-to-day management and control. This is distinct from the role of congregational trustees who are responsible only for holding property in trust.

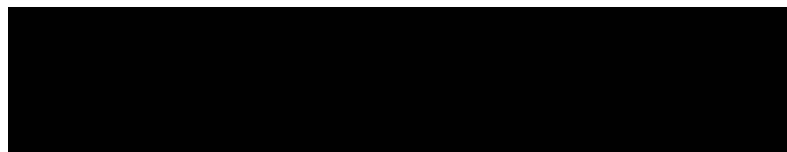
The members of the Deacons' Court (the Trustees) who served during the year were as follows: -

Deacons' Court

Pastor

Elders

Deacons



Congregational Trustees

For holding Property -



Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process must involve the communicant membership of the congregation. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the Church for some time in various roles and would be familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities as well as the responsibilities of their office within the congregation as elder or deacon.

Activities and Achievements

During the year, the congregation met regularly for public worship and carried out various activities in pursuit of the above stated aims.

The congregation continued its commitment to support the National Free Church of Scotland both spiritually and financially.

Significant highlights, events and developments of note in the year include the following:

In relation to *congregational activities*:

- Induction of Rev. Phil Pickett into the full time ministry of the congregation;
- Live streaming on YouTube and online meetings via Zoom continue to be offered for those unable to attend in person;
- Ladies' meetings;
- Men's meetings;
- Christianity Explored, Discipleship Explored and Membership courses;
- Sunday School meetings;
- Youth Fellowship meetings;
- Women for Mission (WfM) fundraising event: Annual Quiz Evening;
- Christmas Carol singing event;
- West Lothian Foodbank collection point;
- Significant manse renovations;
- Upgrading of church and hall lighting systems.

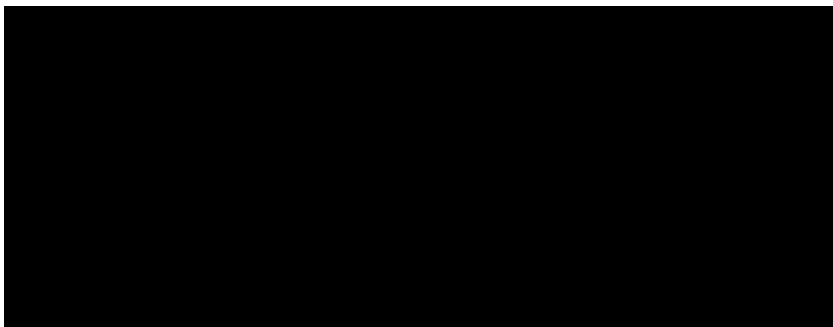
In relation to *congregational funding*:

- A congregational Relief Fund was topped up with £50 per month and continued a Fabric Fund.

Reserves***Results for the year***

As a result of a deficit for the year of £7,460 the church held unrestricted funds amounting to £20,193 and restricted funds amounting to £4,065 at the year end.

The trustees are satisfied with the level of reserves retained by the charity.

On behalf of the Trustees

Report of the Independent Examiner to the Trustees for the year ended 31 December 2024

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 5 to 6.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

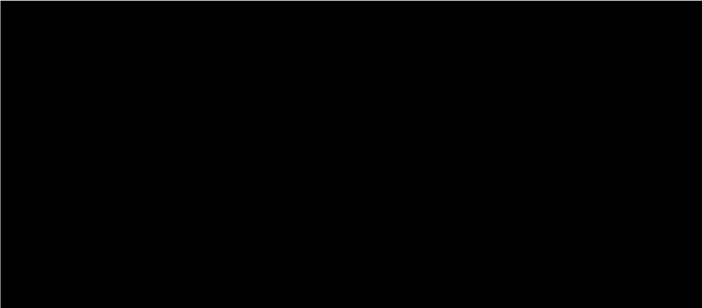
Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Address 1 Moriston Drive
LIVINGSTON
EH54 9HT

Date 30/04/25

Receipts and Payments Accounts for the Year Ending 31 December 2024

		General	Restricted	2024	2023
	Notes	£	£	£	£
Receipts					
Offerings: Church door		4,007.65	600.00	4,607.65	3,282.83
Envelope scheme		2,565.00	-	2,565.00	1,355.00
Online		2,628.40	-	2,628.40	569.43
Gift Aid		38,715.00	-	38,715.00	43,709.00
Pre-Tax Givings (no tax claim)		1,500.00	-	1,500.00	1,500.00
Tax refunds on Gift Aid		13,171.25	-	13,171.25	12,067.33
Coulter: Interest on Investments		63.61	-	63.61	43.73
Coulter: Dividend on Share Pool Units		25.11	-	25.11	23.32
Total ordinary income		62,676.02	600.00	63,276.02	62,550.64
Fabric & Equipment		-	28,031.00	28,031.00	25,340.00
Church Hire		940.00	-	940.00	515.00
Retiring Collections		-	308.20	308.20	-
Amazon Smile		-	-	-	18.41
Women for Mission		-	150.00	150.00	202.00
Relief Fund		-	750.00	750.00	-
Total Receipts		63,616.02	29,839.20	93,455.22	88,626.05
Payments					
Church Central Funds	6	34,236.76	-	34,236.76	31,989.67
Administration Costs	6	5,004.00	-	5,004.00	7,200.00
Tax Refunds on Gift Aid: Admin Fee		356.22	-	356.22	256.23
Minister's Expenses		1,271.26	-	1,271.26	135.81
Donations to other organisations	7	1,400.00	308.20	1,708.20	1,202.00
Relief Fund		-	1,125.95	1,125.95	-
Pulpit supply		3,091.70	-	3,091.70	3,578.27
Congregational activities	8	545.89	250.00	795.89	633.46
Equipment		242.54	5,754.30	5,996.84	-
Church magazines		397.40	-	397.40	307.42
Heat, light & telephone: Church		5,639.64	-	5,639.64	8,300.66
Heat, light & telephone: Manse		252.94	-	252.94	1,654.33
Church Maint, Equipmnt & Gardening		-	10,408.78	10,408.78	2,079.55
Manse Maintenance		-	18,161.96	18,161.96	22,442.45
Insurance		3,732.54	-	3,732.54	2,647.55
Council Tax		50.00	-	50.00	-
Presbytery & Assembly exps and Conf.		171.00	-	171.00	280.70
Cash & Carry Supplies		779.39	-	779.39	283
Camps		-	250.00	250.00	300
Removal Expenses		3,772.00	-	3,772.00	-
Cleaning		-	1,590.00	1,590.00	-
Gifts		992.24	-	992.24	200.00
Literature & Disclosure & Website		1,130.83	-	1,130.83	1,137.76
Total Payments		63,066.35	37,849.19	100,915.54	84,629.13
Surplus for the year		549.67	(8,009.99)	(7,460.32)	3,996.92
Net movement in Funds		549.67	(8,009.99)	(7,460.32)	3,996.92
Total Funds brought forward		19,643.72	12,075.41	31,719.13	27,722.21
Total Funds carried forward		20,193.39	4,065.42	24,258.81	31,719.13
Represented by:					
Unrestricted Funds					
General Fund		20,193.39	-	20,193.39	19,643.72
Restricted Funds					
Fabric Fund		-	2,765.60	2,765.60	10,649.64
Relief Fund		-	935.87	935.87	1,211.82
WFM		-	150.00	150.00	-
Youth		-	213.95	213.95	213.95
Total		20,193.39	4,065.42	24,258.81	31,719.13

Statement of Balances

As at 31 December 2024

	Notes	2024		2023	
		£	£		£
Investments held			822		822
Bank & Cash in hand					
Opening balance		29,307			25,310
Surplus/(Deficit) for the year		(7,460)			3,997
Closing balances			21,847		29,307
Funds held at the Central Offices					
Opening balance		1,590			1,590
Movement in year					
Closing balance			1,590		1,590
Total monetary assets held			24,259		31,719
Reserves					
Unrestricted Funds	9		20,193		19,644
Restricted Funds	10		4,065		12,075
			24,259		31,719
Liabilities					
			-		-
Total			24,259		31,719
Statement of Assets held for Charitable purposes					
Church & Manse			235,000		235,000
Vacant land adjacent to church			3,500		3,500
Fixtures & Fittings			12,000		12,000
Sub-total			250,500		250,500
Less:					
Outstanding loans			-		-
Total			250,500		250,500

Approved by the Trustees on 11th March 2025 and signed on their behalf by the undemoted:

Notes to the Financial Statements *for the year ended 31 December 2024***Note 1****Accounting Policies*****Accounting Convention***

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006.

Basis of Financial Statements

The financial statements have been prepared on a receipts and payments basis.

Investments

As the accounts are prepared on a receipts and payments basis the investments are included at cost. Market Value of the investments is disclosed within the notes to the accounts.

Fixed Assets

A statement of the assets held is shown in the notes to the accounts. No depreciation has been applied as depreciation is a non-cash item and therefore should not be included in the receipts and payments account.

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 5, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

Notes to the Receipts and Payments Accounts

For the year ended 31 December 2024

Note 2**Tangible fixed assets**

	Heritable property £	Fixtures & equipment £	Vacant land £	Total £
<i>Cost</i>				
At 1 January 2024	235,000	12,000	3,500	250,500
Additions	-	-		-
Disposals	-	-		-
At 31 December 2024	235,000	12,000	3,500	250,500
<i>Depreciation</i>				
At 1 January 2024	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposals	-	-	-	-
At 31 December 2024	-	-	-	-
<i>Net Book Value</i>				
At 31 December 2024	235,000	12,000	3,500	250,500
At 31 December 2024	235,000	12,000	3,500	250,500

Note 3**Investments**

	2024 £	2023 £
The congregation holds investments	179.37 (units)	179.37 (units)
Market Value of the investments	822	822

Note 4**Transactions with Trustees**

There were no transactions with trustees during the year.

Note 5**Amounts held by the Central Church**

Custodian of Titles - cash held	1,590	1,590
Interest earned	64	44

Notes to the Receipts and Payments Accounts

For the year ended 31 December 2024

Note 6

	2024		2023	
	£	£	£	£
Remittances to Central Funds				
Ministry Costs		33,265		31,473
Administration Levy		5,004		7,200
Mission Levy		972		516
Total remitted to Central Funds		39,241		39,189

Note 7

Donations to other organisations	£	£
SU	0	150
FC Youth Conference	0	150
Adam Support Group	0	200
SIM	0	150
Safe Families	154	350
WFM Project	0	202
AsiaLink	200	0
Team Jak	154	0
Winchburgh	1200	0
Total	1708	1202

Note 8

Congregational Activities	£	£
Sunday School	235	286
Local Outreach / Holiday Club	409	195
Congregation Outing and Christmas Parties	152	152
Total	796	633

Notes to the Receipts and Payments Accounts				
For the year ended 31 December 2024				
Note 9				
Unrestricted Funds	Opening			Closing
	Balance			Balance
	01.01.24	Receipts	Payments	31.12.24
	£	£	£	£
General Fund	19,644	63,616	63,066	20,193
The General Fund comprises all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.				
Note 10				
Restricted Funds	Opening			Closing
	Balance			Balance
	01.01.24	Receipts	Payments	31.12.24
	£	£	£	£
Special Collections/Donations	12,075	29,839	37,849	4,065
Total	12,075	29,839	37,849	4,065
Special Collections/Donations represents monies donated for specific charitable funds and for specific denominational funds.				