

Scottish Charity No. SCO38142

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.

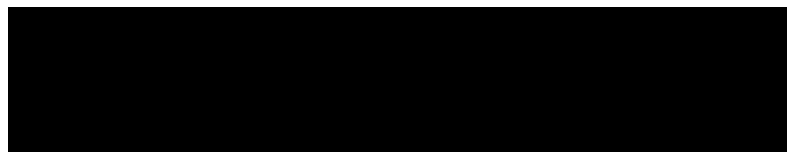
The members of the Deacons' Court (the Trustees) who served during the year were as follows: -

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 |
|---------------------------------------|-------|------------------|-------------------|-------------------|------------------|
| Receipts | Notes | £ | £ | £ | £ |
| 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 £ |
|--|----------------------------|------------------------------|---------------------|------------|
|--|----------------------------|------------------------------|---------------------|------------|

Cost

| | | | | |
|-------------------|---------|--------|-------|---------|
| 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 |
|---------------------|---------|--------|-------|---------|

Depreciation

| | | | | |
|-------------------------|---|---|---|---|
| At 1 January 2024 | - | - | - | - |
| Charge for year | - | - | - | - |
| Eliminated on disposals | - | - | - | - |

| | | | | |
|---------------------|---|---|---|---|
| At 31 December 2024 | - | - | - | - |
|---------------------|---|---|---|---|

Net Book Value

| | | | | |
|---------------------|---------|--------|-------|---------|
| 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 Balance 01.01.24 £ | Receipts £ | Payments £ | Closing Balance 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 Balance 01.01.24 £ | Receipts £ | Payments £ | Closing Balance 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.