



**EAST CALDER, KIRKNEWTON AND RATHO  
CHURCH OF SCOTLAND**  
(Formally: Kirknewton and East Calder Parish Church of Scotland)

Congregational Number 010137

Scottish Charity Number SC006973

**ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

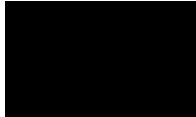
## Reference and Administrative Information

**Charity Name:** East Calder, Kirknewton and Ratho Church of Scotland

**Charity Registration Number:** SC006973

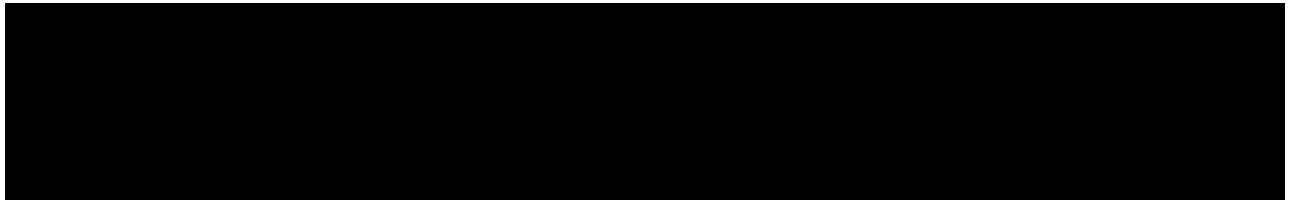
**Congregation Reference Number:** 010137

**Contact Address:**



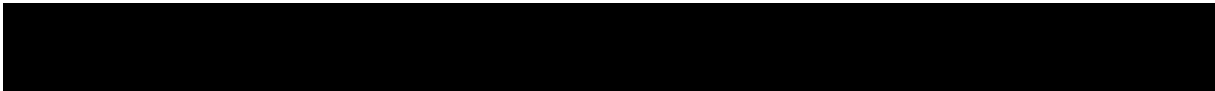
### Trustees

### Kirk Session

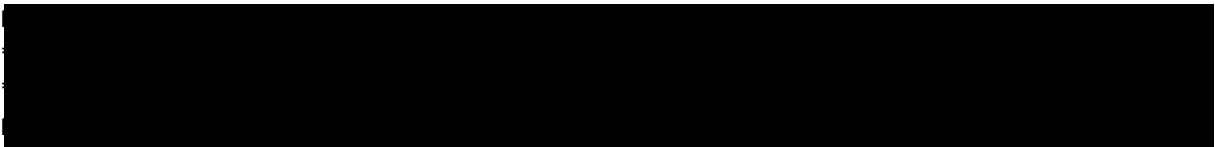


(1) Retired 31/10/24 (2) Admitted 8/9/24 (3) Resigned 31/10/24 (4) Appointed 1/11/24

The following elders, from the former Charity number SC001169, joined the Kirk Session on 1/11/24



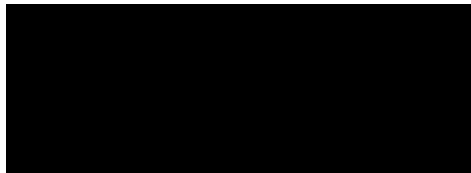
Due to adopting a Unitary Constitution, the former Congregational Board members of both Churches ceased to be Trustees on 1<sup>st</sup> November 2024



\*Former Board members of Ratho Parish Church

### Principal Office-bearers

**Interim Moderators:**

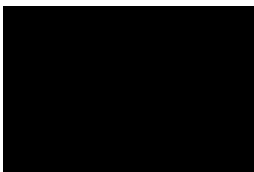


**Session Clerk:**

**Deputy Session Clerk:**

**Church Treasurer:**

### Independent Examiner



(Hons) CIPFA (The Chartered Institute of Public Finance and Accountancy)

### Bankers

Virgin Money  
Cairngorm House  
Almondvale Boulevard  
Livingston  
EH54 6QL

# **East Calder, Kirknewton and Ratho Church of Scotland**

## **Trustees' Annual Report**

### **Year ended 31 December 2024**

## **Structure, Governance and Management**

As part of Edinburgh and West Lothian Presbytery's Mission Plan, Kirknewton and East Calder Parish Church (Congregation Number 020147, Scottish Charity Number SC006973) and Ratho Parish Church (Congregation Number 010113, Scottish Charity Number SC001169) united to form East Calder, Kirknewton and Ratho Church of Scotland (Congregation Number 010137). Scottish Charity Number SC006973 was retained and SC001169 ceased. Prior to the union, both charges were vacant.

### **Governing Document**

The Church is administered in accordance with the terms of the Unitary Constitution. Before Union, the Model Deed of Constitution was administered by both former congregations.

### **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.

The Congregational Board of both former parishes ceased to exist on 31<sup>st</sup> October 2024, when Board Members stepped down. The Kirk Session of East Calder, Kirknewton and Ratho thank the following people for their support and dedication over the years:

[REDACTED]

The Kirk Session also thanks, with much appreciation, Rev [REDACTED] (retired on 30<sup>th</sup> September 2024) and Mr [REDACTED] (retired on 31<sup>st</sup> October 2024) for all their help and support in their roles as Interim Moderators as they led us into Union.

### **Organisational Structure**

The Kirk Session, which meets nine times a year, is responsible for spiritual affairs and is chaired by the minister. Certain responsibilities are delegated to the following working Groups, who report to the Session:

- Finance
- Worship & Discipleship
- Pastoral Care
- Mission (In-reach and Outreach)
- Management, Administration and Communications
- Property

These six working groups are made up of elders and co-opted congregational members who report, when necessary, at Kirk Session meetings.

## **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.

# **East Calder, Kirknewton and Ratho Church of Scotland**

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2024**

#### **Vision**

Our vision is to 'be Church in the Community by proclaiming the Good News of Christ and displaying love and faith in action'.

#### **Parish priorities**

- Discover and address the needs of our Parish through various projects.
- Use and utilise all networks with different role players in the Parish.
- Have a presence in times of crisis, bereavement and tragedy in our communities.
- Be an integral partner of the local schools.
- Be an essential partner of the local leadership.

#### **Congregational priorities**

- Ensure that there are regular worship services in place.
- Ensure that each and everyone in the congregation has access to pastoral and spiritual care through groups, projects and worship initiatives.
- Ensure that there are enough opportunities for everyone in the congregation to be spiritually "fed" and to serve our parish.

#### **Young people priorities**

- Ensure that our congregational life is inclusive and welcoming to young people/teenagers.
- Ensure that there are enough volunteers to assist and accompany the young people on their spiritual journeys.

## **Achievements and Performance**

#### **The Congregation**

There are three Sunday Worship Services at East Calder, Kirknewton and Ratho:

East Calder Church, Traditional Worship at 10.00am

Ratho Church, Traditional Worship at 11:30am

East Calder Church Hall, 'In Focus' – Informal Worship at 6:30pm

Both traditional services are led by Pulpit Supply ministers and In Focus is led by members of the congregation with internal and external speakers on various topics.

Kirknewton Church and Hall were sold in September 2024 as part of the Presbytery's Mission Plan. While a great miss, we are grateful that it is still used for worship by an evangelical congregation.

The Trustees agreed that both manses should be sold with a manse being purchased located between both villages. A new manse has not yet been identified but it will meet the required specifications set out by the Church.

As in previous years, there were services every day during Holy Week including a short service in the morning of Maundy Thursday at Manse Court; we hosted annual Remembrance Services and held afternoon services on the four Advent Sundays and the traditional Christmas Eve services on Sunday 24<sup>th</sup> December.

There are many ways in which we, as the Congregation of East Calder, Kirknewton and Ratho reach out to others in our community:

**Drop-in Coffee Mornings** - held regularly in Ratho Church Hall from 10.30am to 12.00 noon.

## East Calder, Kirknewton and Ratho Church of Scotland

### Trustees' Annual Report (cont.)

### Year ended 31 December 2024

**Foodbank** - For a number of years, Ratho Church has run a Foodbank, known as The Storehouse. The Foodbank is there to help any residents of Ratho or Ratho Station who find themselves in need of emergency assistance to feed themselves and their family, supported through the generosity not only of Church members, but also of village residents, local organisations (e.g. Ratho Primary School and the Ratho Football Club), and a number of local businesses.

**The Listening Project** – The project was initiated by the Church for the whole community. It provides opportunities for people to come to a warm space and to find company and friendship. Strangers are not that for long! A Hub is run twice a week and soup, and a cup of tea are provided. Although this is Church run, we have 20 volunteers – 50% from the Church and 50% from the community. Through the work of the Project, we learned that some recently bereaved people suffered from loneliness and isolation. On Wednesday evenings a small group of people get together for a meal and this ensures that they have company at least one night a week. It also helps to provide support on the difficult journey following bereavement. The project runs a monthly Craft and Chat Club, informal listening sessions (where our listeners have been trained by Listen Well Scotland) and occasional community events. East Calder, Calderwood and Kirknewton Primary Schools have very strong links with the Project, and we look forward to contacting the Ratho Schools in the near future. The Project shares the principles of serving and carrying out Christ's work within our community, for His glory and guided by His spirit. Church outreach through the Project has brought people to our Sunday morning and evening worship services, the Guild and the Boys' Brigade which is very encouraging.

**Christmas Hampers** -Through congregational support and financial giving, we provide Christmas hampers (including basic food essentials) for families who are struggling. Importantly, the families are identified by the primary schools of Kirknewton, East Calder and Calderwood as needing a little extra help and care. The bags are then distributed by the schools protecting confidentiality. It is our intention to liaise with Ratho Primary School to discuss the inclusion of families in Ratho for Christmas 2025.

**Reuse and Thrive (SCO49977)** - The Church continues to support this charity project as it continues to meet its aims of reducing poverty, increasing education about sustainability and community engagement. This is a community project and 6 volunteers from the congregation help in the shop on a weekly basis. Reuse and Thrive support local initiatives including, in 2024, the Community Listening Project and the Church's Christmas Hamper appeal, for which we give thanks for their support. Kindness in action, both ways!

**Non-Church Organisations** - The Church halls in both villages are made available to and used by local groups as we reach out to the community and to assist with meeting the needs of parish residents. Our support is wide, ranging from Baby and Toddlers, Scouts, Girl Guides to dance groups.

As a Congregation we also have other links that are beyond the boundaries of our community. Some are links as a Church while others are work undertaken by individual members. Support is given by prayer and financial giving. We have supported:

- Bethany Christian Trust
- Blythswood Care Shoebox Appeals
- CHAS
- Christian Aid
- Fresh Start
- Tearfund
- Vine Trust
- West Lothian Foodbank

**East Calder, Kirknewton and Ratho Church of Scotland**  
**Trustees' Annual Report (cont.)**  
**Year ended 31 December 2024**

**Stewardship**

Our objective with Stewardship is to integrate this into the life of the congregation and to maximise the giving of the congregation in terms of time, talents and money. Our aim is to promote and proclaim the biblical message of gifts and talents, to allow people to discover their own gifts and talents and to use these to the glory of God. Session's current thinking is that, rather than having 'events' to celebrate and encourage aspects of stewardship, we are exhibiting stewardship whenever individuals use their time, talents or money in the service of the church. The greatest challenge is to match opportunities to individuals.

# **East Calder, Kirknewton and Ratho Church of Scotland**

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2024**

## **Our Groups and Organisations**

### **Boys' Brigade**

At the beginning of 2024, 39 Boys were attending on a regular basis. Since we started back in August, numbers have increased slightly with 40 regular boys on our register at the end of 2024. We currently have four young men working towards the King's Badge. During the year we held our annual display and presentation of awards in East Calder Church where we were delighted to award a Queen's Badge and 4 President's badges. We also held our Enrolment service on a Friday evening and took part in the Remembrance Sunday service. At present we have 10 leaders.

### **EnerJ**

EnerJ (for children aged from 3 up to P5) met every week at East Calder Church Hall throughout the year. It had been fortnightly in East Calder, until the sale of Kirknewton Church building. Approximately 12 children attend regularly, with 18 on our busiest week, to worship and have fun. During the year, EnerJ has followed a children's Bible, selecting classic stories from the Old Testament. The children enjoyed lots of craft, games and Bible stories as part of their fortnightly worship activities. The EnerJ leaders strive to bring a lot of fun and a meaningful message to our young people. The year concluded with a successful nativity based around the Angry Inn Keeper which was thoroughly enjoyed by all. The leaders thank those attending, the parents, volunteers and the wider congregation for their ongoing support.

### **Forget Me Not Café (Dementia Café)**

The café continues to meet on the last Thursday of each month between 10am and 12noon in East Calder Church Hall and caters for people with dementia and their carers. It is run under the auspices of the Livingston Branch of Alzheimer Scotland (Registered Charity No. SC022315) and it is managed by volunteers from within the congregation. An average of 10 people come along and enjoy playing board games, taking part in quizzes (which help as memory joggers), singalongs, or just chatting with each other and enjoying a cup of tea. They also meet representatives of the local Alzheimer Scotland Society, who answer any questions that they or their carers may have.

### **House Groups**

Four House Groups meet weekly in the comfort of a family home for fellowship, prayer and Bible study. Study this year has been to reflect on ten women of the Bible or to reflect on a passage that was meaningful to the Group. Powerful studies, discussions and sharing which identified the similarities to what was going on in the world in their times and the strong similarities of what is happening in the world today. Plenty food for thought and discussions!

### **In Focus**

Informal worship continues each Sunday evening in East Calder Church Hall at 6.30pm with approximately 20 likeminded people coming together to praise God in prayer, worship and fellowship. Evenings vary with someone reflecting on a Bible passage or a hymn, talks given by charities, songs of praise evenings to name a few. The warmth in the room is palpable with people sharing with each other, caring for each other and giving thanks for God's kindness and love towards his people.

### **Men's Fellowship**

Plans to get meetings of the Men's Fellowship running again unfortunately did not materialise during 2024. Further consideration of the future of this group will be required during 2025.

## **East Calder, Kirknewton and Ratho Church of Scotland**

### **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2024**

#### **Prayer Group**

The Prayer group continues to meet in the prayer room at the back of East Calder Church each Monday evening from 7.30 -8.30. Currently we have nine people who attend regularly. We begin with a worship song and a Scripture reading followed by praying out of the passage and as the Holy Spirit leads us.

We pray for each other, those with difficult circumstances, our church and congregation, church activities, Government and world affairs.

#### **Table Tennis**

This group is a community group, led by church members and hosted in East Calder Church Hall on the first and third Saturdays of the month from 4.00 pm to 5.30 pm. Age range is currently from 13 to 70+ with the focus on having fun and is non-competitive.

#### **The Guild**

The Guild meets on the first and third Tuesday of each month from 2pm-3pm in the downstairs hall at East Calder. We have 30 Ladies attending regularly and it is a great place for fellowship as well as encouraging each other on our life and faith journey. Each session we have a topic or a speaker for example:

- Looking at a specific song and what it means to different members
- Air Ambulance Service (Registered Charity Scotland: SC384396)
- Local Artist, [REDACTED] sharing on how God works through her art
- Armchair exercises
- Home for Good Charity (Registered Charity Scotland: SC048207)

#### **Youth Church**

Youth Church is for our young people from Primary 7 upwards. It is important that we cater for all ages within the church and this age and stage is crucial for us to nurture. As the thought of High School is looming and the issue of peer pressure becomes more intense, we want a space for our older children to feel safe, to be able to share concerns, to be prayed with and to explore the Bible and the love Jesus has for them in a fun and loving way. This year we are looking at different topics such as family, jobs, honesty and fear. We pray at each session and make sure the young people know they can ask us to pray for anything they would like. We look forward to teaching, exploring with and learning from our youngsters this year and pray God's guidance as we encourage more young people on their faith journey.

**THANK YOU:** All the activities were the result of a great deal of time and effort on the part of those who planned and organised, and the success depended on the willingness of many to support and participate. The Trustees are deeply indebted to all office bearers and members for their continued support of, and interest in, the continuing local, national and international work of the Church.



# **East Calder, Kirknewton and Ratho Church of Scotland**

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2024**

## **Financial Review**

Following the union of Kirknewton & East Calder Church and Ratho Church on 1<sup>st</sup> November 2024, Ratho (the ceasing charity number) prepared accounts for the 10-month period to 31<sup>st</sup> October 2024. The accounts have been independently examined by [REDACTED] C.A. and the 'transfer of union balance' i.e. £52,789 is reflected in the Receipts and Payments noted on page 12.

Thanks are extended to [REDACTED] for undertaking this task on behalf of the Church.

The continuing (united) charity congregation's accounts have been prepared for the year to 31<sup>st</sup> December 2024.

The acquisition method of accounting has been used to amalgamate the accounts, and this process has been agreed with OSCR. As a result, the comparative year figures are those of the retained charity number only and no consolidation is required to include the ceasing charity's individual figures.

In the year ended 31<sup>st</sup> December 2024 total income was £176,839 and payments totalled £105,351 resulting in a surplus of £71,488. However, as the transfer of union balance is treated as income this must be taken into consideration when reviewing the year-end figures.

Unrestricted income was boosted by tax recovered on Gift Aid of £19,924 (of which £12,278 related to an outstanding claim from 2023), while a fundraising event and grant (from Dean Mission Fund) enhanced the restricted income of the Community Listening Project by almost £10K.

No unexpected or major building maintenance work was required during the year, resulting in expenditure being in line with expectation.

Details of income and expenditure can be found on notes 3 and 4 to the accounts.

Balances held on behalf of the congregation by the General Trustees are detailed in Appendix 1.

Many thanks and much appreciation are extended to all who helped support our Church in person and financially during the course of 2024.

## **Reserves Policy**

It is the Trustees' policy to hold reserves at a level to meet the reasonable, foreseeable financial needs of the Church. 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 and designated funds at the end of the financial year should be at a level which could meet 11 months' normal expenditure. The funds currently held are higher than the 11 months' Reserves Policy, due to exceptional circumstances (fund balance from Ratho, low expenditure and potential funds required for the new Manse).

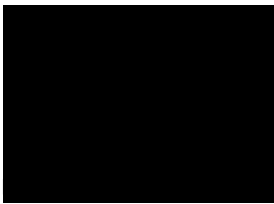
At the year end the Church held unrestricted funds of £189,579 of which £7,084 has been designated for the Fabric Fund, £2,653 has been designated for the Audio Visual Equipment Fund and £1,986 for use by various Church groups. The Church also held £21,324 of restricted funds which have been provided for the purposes specified in Note 2.

**East Calder, Kirknewton and Ratho Church of Scotland  
Trustees' Annual Report (cont.)  
Year ended 31 December 2024**

**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 Investment (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

25<sup>th</sup> March 2025

# **East Calder, Kirknewton and Ratho Church of Scotland**

## **SC006973**

### **Independent Examiner's Report to the Trustees of East Calder, Kirknewton and Ratho Church of Scotland**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 12 to 17.

#### **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.

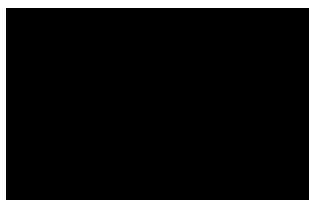
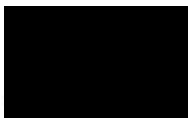
#### **Basis of independent examiner's statement**

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 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 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.



(s) CIPFA (The Chartered Institute of Public Finance and Accountancy)

26<sup>th</sup> March 2025

**East Calder, Kirknewton and Ratho Church of Scotland**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
		£	£	£	£
<b><u>Receipts</u></b>					
Donations	3	79,703	24,262	103,965	90,337
Activities for Generating Funds		610	-	610	1,195
Bank & Deposit Interest		2,744	20	2,764	889
Investment Income		923	-	923	839
Receipts from General Trustees		-	-	-	30,495
Organisations		1,889	-	1,889	2,213
		<u>85,869</u>	<u>24,282</u>	<u>110,151</u>	<u>125,968</u>
Income from Outside Agencies					
- Use of Premises		7,813	-	7,813	5,925
- Grants (Dean Mission Fund to CLP)		-	5,000	5,000	7,350
- Reuse & Thrive		-	-	-	1,000
TRANSFER OF UNION BALANCE		43,949	8,840	52,789	-
Other receipts		-	1,086	1,086	1,380
<b><u>Total Receipts (ECKR)</u></b>		<u>137,631</u>	<u>39,208</u>	<u>176,839</u>	<u>141,623</u>
<b><u>Payments</u></b>					
Costs of Generating Funds	4	(132)	-	(132)	(222)
Charitable Activities	4	(78,829)	(26,140)	(104,969)	(139,891)
Governance Costs	4	(250)	-	(250)	(250)
Organisations	4	-	-	-	(2,349)
(£1,500 Included in Char Act)					
<b><u>Total Payments (ECKR)</u></b>		<u>(79,211)</u>	<u>(26,140)</u>	<u>(105,351)</u>	<u>(142,712)</u>
<b>Excess of Receipts over Payments for the year before Transfers</b>		58,420	13,068	71,488	(1,089)
<b>Transfers</b>		2,500	(2,500)	--	-
<b>Excess of Receipts over Payments for the year</b>		<u>60,920</u>	<u>10,568</u>	<u>71,488</u>	<u>(1,089)</u>

**East Calder, Kirknewton and Ratho Church of Scotland**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances				
brought forward	128,659	10,756	139,415	140,504
<b>Movement in year:</b>				
Excess of Receipts over Payments for the year	60,920	10,568	71,488	(1,089)
Bank & deposit balances carried forward	189,579	21,324	210,903	139,415
<b><u>Investments at Market Value</u></b>				
6,985 Units in the Church of Scotland Investors' Trust Growth Fund (Cost:£13,292 – Unit price 31 December 2024 £6.38)	43,643	921	44,564	40,723
<b><u>Assets</u></b>				
<b><u>Liabilities</u></b>				

The accounts were approved by the Trustees on 25<sup>th</sup> March 2025 and signed on their behalf by:

[Redacted Signature]

[Redacted Signature]  
Session Clerk

[Redacted Signature]

[Redacted Signature]  
Treasurer

# East Calder, Kirknewton and Ratho Church of Scotland

## Notes to the Accounts

### 1 Trustee Remuneration and Related Party Transactions

During the year 9 trustees received reimbursement of expenses totalling £5,485.  
(Of the above £3,651 was reimbursement for CLP expenditure)  
Church in Vacancy all year - no minister's expenses.

In addition, the following trustee received payment for services provided to the Church:

Name	Transaction	2024 £
	Community Listening Project salary	21,071
	Organist Salary	3,333

### 2 Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted Funds</b>					
General Fund	116,887	91,793	(77,273)	2,500	133,907
Ratho General Fund (Trfr 1/11/24)	-	33,224	-	-	33,224
<b>Designated</b>					
Fabric Fund	7,084	-	-	-	7,084
Ratho Fabric Fund		10,725			10,725
AV Equipment Fund	3,091	-	(438)		2,653
East Calder Flower Fund	143	697	(639)	-	201
Men's Fellowship	414	-	-	-	414
The Guild	1,040	1,192	(861)	-	1,371
	<u>128,659</u>	<u>137,631</u>	<u>(79,211)</u>	<u>2,500</u>	<u>189,579</u>
<b>Restricted Funds</b>					
Forget Me Not Café (Dementia Café)	2,005	-	(196)	-	1,809
The Martin Bequest for Worship Resources	289	20	-	-	309
Community Listening Project	5,826	29,262	(24,722)	0	10,366
Miller Fund	2,500	0	-	(2500)	-
Christmas Hampers	136	1,086	(1,222)	-	-
Ratho Legacy Fund (Trfr 1/11/24)		8,840	0	0	8,840
	<u>10,756</u>	<u>39,208</u>	<u>(26,140)</u>	<u>(2500)</u>	<u>21,324</u>
<b>Total Funds</b>	<u>139,415</u>	<u>176,839</u>	<u>(105,351)</u>	<u>0</u>	<u>210,903</u>

In addition to the cash and bank balances detailed above, the funds listed below are held in the Church of Scotland Investors' Trust Growth Fund:

## East Calder, Kirknewton and Ratho Church of Scotland

### Notes to the Accounts (cont.)

#### Investments

6,985 Units in the Church of Scotland Investors' Trust Growth Fund

	Cost	Balance 1 Jan 2024	Gain/ Loss/ Purchase	Balance 31 Dec 2024
	£	£	£	£
<b>Unrestricted Funds</b>				
Hope Bequest	5,000	5,868	553	6,421
Miscellaneous	8,092	34,013	3,209	37,222
	<u>13,092</u>	<u>39,881</u>	<u>3,762</u>	<u>43,643</u>
<b>Restricted Funds</b>				
Martin Bequest	200	842	79	921
	<u>13,292</u>	<u>40,723</u>	<u>3,841</u>	<u>44,564</u>

#### Purposes of Designated Funds

##### **Fabric Fund:**

The Trustees have set aside funds for the maintenance of the Church property.

Ratho Fabric Fund

A fund to provide maintenance at Ratho Church property.

##### **East Calder Flower Fund:**

A fund to provide flowers for display during services of worship.

##### **Men's Fellowship:**

A fund for the use of the Men's Fellowship.

##### **The Guild:**

A fund for the use of The Guild.

##### **Audio Visual Equipment**

A fund for the development of streaming and audio visual capabilities within the congregation.

#### Purposes of Restricted Funds

##### **Forget me Not Café (Dementia Café):**

This is a fund to provide comfort and friendship for people who suffer from dementia.

##### **Community Listening Project:**

Fund to assist with running the Community Listening Project. Donations from external sources and from the congregation support this project.

##### **Martin Bequest for Worship Resources:**

This fund is used to purchase worship resources.

##### **Miller Fund**

The remaining balance (Gift Aid) relating to the original donation has been returned to HMRC. Fund is now closed.

##### **Christmas Hamper Fund**

This fund is used to provide needy families, identified by the local primary schools, with a Christmas hamper.

##### **Ratho Legacy Fund**

Capital and income to be used to benefit Ratho locally.

#### Purposes of Investments

**Unrestricted Funds:** No restriction on funds with income applied to the General Fund.

**Restricted Funds:** Income is applied to the fund

# East Calder, Kirknewton and Ratho Church of Scotland

## Notes to the Accounts (cont.)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>3 Analysis of Donations</b>				
Offerings (WFO Scheme, Standing Orders etc.)	56,071	-	56,071	61,050
Tax Recovered on Gift Aid Donations	19,924	-	19,924	14,846
Ordinary Offerings (Open Plate)	3,335	-	3,335	2,155
Other Offerings, Donations etc.	373	24,262	24,635	12,286
	<u>79,703</u>	<u>24,262</u>	<u>103,965</u>	<u>90,337</u>
<b>4 Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Offering envelopes	(132)	-	(132)	(222)
	<u>(132)</u>	<u>-</u>	<u>(132)</u>	<u>(222)</u>
<b>Charitable activities</b>				
Giving to Grow	(34,225)	-	(34,225)	(45,294)
Presbytery's Dues	(834)	-	(834)	(840)
Minister's Expenses		-		-
Pulpit Supply	(4,297)		(4,297)	(810)
Salaries & Organ Supply	(7,051)	(21,071)	(28,122)	(20,776)
Manse Council Tax		-		(2,493)
Outreach Activities	(351)	(3,651)	(4,002)	(4,861)
Building Costs:				
Kirknewton Church	(2,260)	-	(2,260)	(463)
East Calder Church	(4,474)	-	(4,474)	(3,891)
Kirknewton Church Hall	(386)	-	(386)	-
East Calder Church Hall	(3,115)	-	(3,115)	(37,114)
Manse	(2,573)	-	(2,573)	(90)
Annual Maintenance Costs	(570)	-	(570)	(682)
Utilities	(8,460)	-	(8,460)	(5,236)
Insurance	(5,738)	-	(5,738)	(4,381)
Annual Subscriptions		-		-
Audio Visual Expenses	(438)	-	(438)	(1,753)
Speakers Expenses	(50)		(50)	
Stationery, Printing, Postage	(241)		(241)	
Training	(600)		(600)	(270)
Christmas Hampers		(1,222)	(1,222)	
Wedding & Funeral Costs		-		(65)
Miler Fund				(10,000)
Sundries	(1,666)	(196)	(1,862)	(872)
Organisation	(1,500)	-	(1,500)	(2,349)
	<u>(78,829)</u>	<u>(26,140)</u>	<u>(104,969)</u>	<u>(142,240)</u>
<b>Governance costs</b>				
Independent examiner's fees	(250)	-	(250)	(250)
	<u>(250)</u>	<u>-</u>	<u>(250)</u>	<u>(250)</u>



## East Calder, Kirknewton and Ratho Church of Scotland

### Notes to the Accounts (cont.)

#### 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 the 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 Collections for Third Parties

	2024 £	2023 £
West Lothian Foodbank	1,941	1,819
Scripture Union West Lothian	-	107
Christian Aid	-	270
KNEC Christmas Hamper collection	1,086	1,372
Total	3,027	3,568

**East Calder, Kirknewton and Ratho Church of Scotland**  
**Year ended 31 December 2024**

**APPENDIX**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
 BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES  
 AT 31<sup>st</sup> December 2024**

	2024 £	2023 £
Consolidated Fabric Fund (Revenue)	9,043	0
Consolidated Fabric Fund (Capital)	230,688	0
Temporary Fund (Proceeds from sale of Kirknewton Buildings)	231,082	0