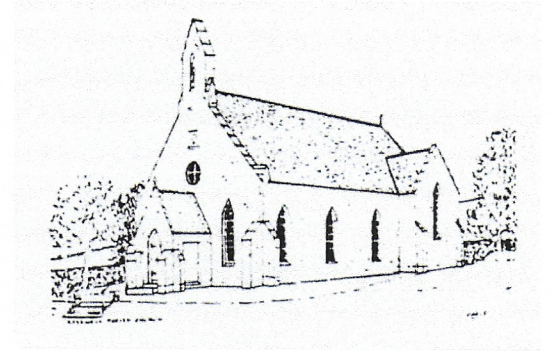
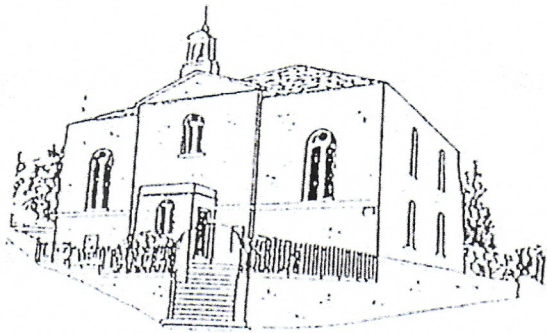




The Church of Scotland
Lasswade and Rosewell Parish Church
Final Accounts for year ended
31st December 2025

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: Mrs Patricia Lawrie
48 Lothian Street
Bonnyrigg
EH19 3AA

Trustees

Kirk Session:

Moderator: Rev Lorna Souter

Charlie Adams
Margaret Gordon
Patricia Lawrie
Ross Lyall

Eleanor Marshall
James Pryde
Morag Rennie
Dorothy Spence

Gordon Wemyss

Ian Murdoch retired from the session.

Cecile Gillespie passed away
16th November 2025

Principal Office-bearers

Minister: Rev Lorna Souter
Session Clerk: Dorothy Spence
Church Treasurer: Patricia Lawrie

Independent Examiner

Ian E Hastie
18 Morningside Gardens
Edinburgh EH10 5LE

Bankers

Royal Bank of Scotland
High Street
Dalkeith
EH22 1JA

Trustees' Annual Report
Year ended 31 December 2025

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

Our good news stories for 2025, continue to focus on the projects being run by our Community Youth Worker, Josh Keay – Toastie Tuesday and the follow-on Drop-In Café on a Thursday evening at Cockpen Church Hall in Bonnyrigg. Toastie Tuesday has continued to have large numbers of young people attending for lunch, with around 300 to 350 regularly attending from Lasswade High School. It has been wonderful to see the project continue steadily 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. The faithful, alternating team of about eight volunteers who help to make and serve the toasties each week, as well as a drink and a snack all for £1, continue to serve from different churches in the community – Our Lady, Cockpen & Carrington, Lasswade & Rosewell and Bonnyrigg Church.

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. On the back of Toastie Tuesday and Drop-In Café, it was super to have about 16 young people accept invitations to Stage 'N' Slam summer camps at either Liberton or Gorebridge during the summer holidays and for eight of those to make a commitment to follow Jesus at the end.

Trustees' Annual Report (cont.)
Year ended 31 December 2025
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 continue to seek further avenues to promote Messy Church in the village and the large banner advertising the sessions now during the week before each one, has helped to draw some new families in. At the start of November, Bonnyrigg Parish, Lasswade & Rosewell and Cockpen & Carrington Church shared in employing Jenny Fepuleai as a new part-time Children & Family Worker and it has been great to have Jenny come to assist in leading Messy Church each month.

The Growing Young team have continued to meet up every three months or so and to review our engagement with young people. Although we have no children or young people generally attending church on a Sunday morning, it is encouraging to see the continuation of Messy Church and we share the vision for growing young in and through our shared ministry with Bonnyrigg Church and Cockpen & Carrington Church in seeing the developing connections with young people through Toastie Tuesday, the Drop-In Café and the Youth Fellowship at Bonnyrigg Church. When the three churches gather on a fifth Sunday of the month for a joint service, the young people linked with the church are present and share in taking part and this has been a great encouragement to all who attend.

The three churches together have continued to develop 'The Harbour' project and it was formally launched in June. It seeks to offer safe spaces for people to discover Jesus and his love for them. Toastie Tuesday, Drop-In Café and Messy Church 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.

Sadly 'Fun Space' at Rosewell Hall on a Thursday morning was not successful in the way we had hoped which was to attract young parents for games, jigsaws and crafts. It was good to try as an experiment but after running for 9 months without new people coming along, it was decided to bring it to an end in June.

Contact with Rosewell PS began again in the autumn. The minister assists with occasional assemblies and it was great to join in the Christmas Carol Service with the school again (sadly not at the church due to the weather). A few church members continue to assist with one-to-one reading and social skills with a few students.

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 Blythwood Care in their Shoebox Appeal and The Salvation Army in their Toy Appeal at Christmas.

Trustees' Annual Report (cont.)
Year ended 31 December 2025
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. The Worship Team made up of Dorothy Spence, Session Clerk at Lasswade & Rosewell, Liz Mills, Session Clerk at Cockpen & Carrington and Elizabeth Morton as our Lay Pastor, are immensely capable and helpful in covering services when the minister is away.

With an offer having been made and accepted for the purchase of Lasswade Church, it is in the gradual process of being sold with the assistance of the Law Department at the Church of Scotland offices. It is anticipated that this will be completed in April to May 2026.

The Minister

February 2026

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 2025 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 31st December 2025. As can be seen from the figures below the number on the Roll has again reduced.

Number on Roll at 31st December 2024 180

Number removed by Death 6

Number removed otherwise 8

Number added by Certificate 0

Admitted by Profession 0

Number on Roll as at 31st December 2025 166

There are 9 Elders.

There were no Baptisms.

There were no Weddings

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

Trustees' Annual Report (cont.)
Year ended 31 December 2025
Achievements & Performance (cont.)

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.

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 Fund-Raising Team held a Strawberry Afternoon Tea on 5th July 2025, which was very well attended.

Sadly, during the year one of our long-standing Kirk Session members, Mrs Cecile Gillespie passed away, on 16th November 2025. Cecile 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.

Dorothy Spence, Session Clerk

Annual Property Report

The portable appliances and fire extinguishers in all the properties have been tested and found to be in order.

The 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.

The gardens at all the properties have been maintained by members of the garden group.

Significant work carried out during the year.

Storm damage repairs were carried out at both Churches

Rosewell.

An external escape lighting system has been installed in the Church.

Major works were carried out on the organ at Rosewell.

Pew alterations were carried out.

Roof repairs, gutter clearing and bell rope inspection were carried out.

The paving slabs around the hall have been levelled and re-aligned.

An inspection of Church properties at Rosewell was carried out by the Property Group on 3rd February 2026 and were found to be in order.

Charlie Adams

Trustees' Annual Report (cont.)
Year ended 31 December 2025
Achievements & Performance (cont.)

Financial Review

Our Christian giving is the offering of money to our God to enable us to share the Gospel through the worship, mission and service of our church to our congregation and the wider community of all ages.

Throughout the year, Kirk Session, as Trustees, are kept informed by the Treasurer with an update of the state of financial affairs and decisions required.

Income: The total income for 2025 was £51,088 which includes £16,463 received from our accounts held with 121 George Street. With our principal source of income coming from weekly and monthly giving. Income from offerings for 2025 amounted to £20,757 a decrease of £5,159 in the previous year. It is good that many members contribute by standing order or Digital transfer. Gift Aid makes a substantial increase to our income, which also applies to members who contribute through the Open Plate and Freewill envelope. Details of which are found on the page 14 of the accounts.

Each year the congregation has to pay a Giving to Grow amount, which helps to pay for our full-time linked Minister, and in 2025 was £19,644 with also a contribution of £446 to the Lothian and Border Presbytery. Our linked congregation Cockpen and Carrington make similar contributions.

We are very grateful indeed to all our members who support the work and mission of our church and make sure they are warmly thanked regularly.

Other useful income comes from hiring our hall to the community at Rosewell. Our excellent fund-raising team with the congregations helped raise £4,335 through events including £2,552 from our well attended monthly coffee mornings at Rosewell. Our Christmas Fair attracts many from the local community and raised a great sum of £1,364 Many thanks to all involved, much appreciated.

We have also been successful in receiving a major contribution from the Church of Scotland's Seeds for Growth Fund, to which enables us to share the employment of a Community Youth Worker and a Children and Family Worker within our Harbour Project with Bonnyrigg and Cockpen and Carrington local churches. It is building all the time and bringing young people into the love of the gospel of Jesus, so important for the future of our churches locally. Plans are in hand to run a Stewardship Programme next year to explain what we do in an exciting way to attract involvement financially and in other ways from a wider number of our congregation.

Expenditure: Our total costs for the year were £55,204 an increase of £110 from previous year. Apart from the Giving for Grow amount, the main costs were for utilities £6,489 and the maintenance of our two church buildings and the hall £13,468 Details of all expenditure are in the statement of balances point 4 on page 14. We have agreed access to various funds held for us by 121 George Street as detailed below for fabric, utilities and insurance.

This gives us a very useful cushion in our overall financial position; The Treasurer informs the Kirk Session Trustees regularly on our budgeted expenditure and on any ad-hoc decisions required to be agreed.

Trustees' Annual Report (cont.)
Year ended 31 December 2025
Achievements & Performance (cont.)

Funds and Balances:

121 George Street holds the Consolidated Fabric Fund built from the proceeds of previous property sales. The Reserve Fund is unrestricted holding £500 in cash plus interest for use in the Fabric Fund. The local Fabric Fund enables us to maintain our properties in good condition, including the manse. Other local funds include, the Hall Fund £1,916 Messy Church £1,055. Restricted Funds hold £1,865 which includes the Harbour Fund £1,257, Unrestricted Funds £16,829. All the details of funds can be found on pages 12,16 & 17. Our congregation can also use the Consolidated Fabric Revenue Account for agreed running costs, fuel, insurance, organ maintenance etc. The Consolidated Fabric Funds generates interest into the Revenue Account. The Consolidated Fabric Funds can provide funds for projects which align with mission goals and meet Presbytery and General Trustee criteria. We aim to have this in our ongoing plans.

OUTLOOK: Although our financial position is challenging. However, we have decided to sell one of our buildings which will have a positive effect as we prudently budget our future finances in support of our mission in the community.

Just another important reminder to our church family, that by using gift aid for your offering, every £1 becomes £1.25 towards the running of our church in its ministry and mission. The Treasurer can supply full details

Patricia Lawrie, Church 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,



Dorothy Spence
Session Clerk

Date: 26th February 2026

Lasswade and Rosewell Parish Church
SC015878

Trustees' Annual Report (cont.)
Year ended 31 December 2025

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

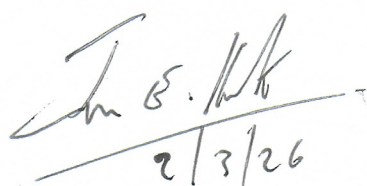
In the course of my examination of the statement of account for the year ended 31 December 2018, no matter has come to my attention.

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.

Ian Hastie

Signed

Date:



Handwritten signature of Ian Hastie and the date 2/3/26.

Lasswade & Rosewell Parish Church
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	20,757	1,445	0	22,202	26,228
Legacies		0	0	0	0	0
Activities for Generating Funds		4,335	0	0	4,335	3,417
Bank & Deposit interest		66	0	51	117	125
Investment income		22	0	0	22	83
		<u>25,180</u>	<u>1,445</u>	<u>51</u>	<u>26,676</u>	<u>29,853</u>
Rental of premises		8,568	0	0	8,568	5,225
Sale of assets		0	0	0	0	0
Redemption of investments		0	0	0	0	0
Grants		571	0	0	571	0
Other Receipts		306	0	0	306	2,637
		<u>9,445</u>	<u>0</u>	<u>0</u>	<u>9,445</u>	<u>7,862</u>
Receipts from Accounts at 121 George St		16,463	0	0	16,463	17,722
<u>Total Receipts</u>		<u><u>51,088</u></u>	<u><u>1,445</u></u>	<u><u>51</u></u>	<u><u>52,584</u></u>	<u><u>55,437</u></u>
<u>Payments</u>						
Costs of generating funds	4	74	0	0	74	68
Charitable activities	4	41,662	0	0	41,662	49,701
Governance costs	4	0	0	0	0	0
Other Payments	4	13,468	500	0	13,968	5,575
<u>Total Payments</u>		<u><u>55,204</u></u>	<u><u>500</u></u>	<u><u>0</u></u>	<u><u>55,704</u></u>	<u><u>55,344</u></u>
Excess of Receipts and Payments before transfers		-4,116	945	51	-3,120	93
Transfers		0	0	0	0	0
Excess of Payments over Receipts for the year		<u><u>-4,116</u></u>	<u><u>945</u></u>	<u><u>51</u></u>	<u><u>-3,120</u></u>	<u><u>93</u></u>

Lasswade & Rosewell Parish Church

Statement of Balances

At 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Bank & deposit balances brought forward	20,945	920	6,526	28,391	28,299
Movement in year:					
Excess of Payments over Receipts for the year	-4,116	0	0	-4,116	-220
Excess of Receipts over Payments for the year	0	945	51	996	312
Bank & deposit balances carried forward	<u>16,829</u>	<u>1,865</u>	<u>6,577</u>	<u>25,271</u>	<u>28,391</u>
Assets					
Gift Aid Receivable	<u>1,507</u>	<u>99</u>	<u>0</u>	<u>1,606</u>	<u>1,693</u>
Liabilities					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on 26th February 2025

For and on behalf of the Kirk Session

Dorothy Spence

Session Clerk

Patricia Lawrence

Treasurer

Lasswade & Rosewell Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Moderator Rev. Lorna Souter received as our share the sum £627 in respect of Travelling Expenses, Council Tax £1311 Central Heating Contract £197, Manse Insurance £103

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 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
Designated Fabric Fund	17,734	34	-13,468	9,058	13,358
Designated Hall Fund	1,656	260	0	0	1,916
Designated Sunday School Fund	0	0	0	0	0
Designated Reserve Fund - Capital	500	0	0	0	500
Messy Church	1,055	0	0	0	1,055
General Fund	0	50,794	-41,736	-9,058	0
	<u>20,945</u>	<u>51,088</u>	<u>-55,204</u>	<u>0</u>	<u>16,829</u>
Restricted funds					
Porteous Bequest	292	0	0	0	292
Harbour Project	312	1,445	-500	0	1,257
Flower Fund	200	0	0	0	200
Hunter Bequest	116	0	0	0	116
	<u>920</u>	<u>1,445</u>	<u>-500</u>	<u>0</u>	<u>1,865</u>
Endowment funds					
John Brown Bequest	968	10	0	0	978
Lady Deas Trust	152	1	0	0	153
Gray Bequest	79	1	0	0	80
Milne Bequest	191	2	0	0	193
David More Memorial Fund	1,461	15	0	0	1,476
Steedman Bequest	901	9	0	0	910
Richard Baird Smith Bequest	143	2	0	0	145
Baird Smith Memorial Fund	407	4	0	0	411
Falconer Bequest	309	3	0	0	312
Manning Bequest	123	1	0	0	124
Bell Bequest	193	2	0	0	195
Stewart Bequest	65	1	0	0	66
David B Tod Trust	1,534	0	0	0	1,534
	<u>6,526</u>	<u>51</u>	<u>0</u>	<u>0</u>	<u>6,577</u>
Total funds	<u>28,391</u>	<u>52,584</u>	<u>-55,704</u>	<u>0</u>	<u>25,271</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	Restricted Funds	Endowment Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	1,212	0	0	1,212	1,653
Gift Aid Donations	10,293	0	0	10,293	11,556
Tax Recovered on Gift Aid Donations	5,052	265	0	5,317	6,309
Ordinary Offerings (Open Plate)	2,946	0	0	2,946	3,291
Other Offerings, Donations etc	1,254	1,180	0	2,434	3,419
	20,757	1,445	0	22,202	26,228
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0	0	0	0	0
Offering envelopes	74	0	0	74	68
	74	0	0	74	68
Charitable activities					
Giving to Grow Contribution	19,644	0	0	19,644	18,555
Presbytery dues	446	0	0	446	622
Minister's expenses	627	0	0	627	955
Manse Central Heating Maintenance	198	0	0	198	193
Youth Worker	2,405	0	0	2,405	7,214
General Repairs & Maintenance	1,502	0	0	1,502	1,026
Heat and light	6,489	0	0	6,489	10,919
Insurance	3,573	0	0	3,573	3,121
Cleaning	3,120	0	0	3,120	3,120
Council Tax for Manse	1,311	0	0	1,311	1,213
Organ Maintenance & music	1,322	0	0	1,322	1,627
Printing, stationery and postage	610	0	0	610	655
Other expenses	415	0	0	415	481
	41,662	0	0	41,662	49,701
Governance costs					
Independent examiner's fees	0	0	0	0	0
Other payments					
Fabric Repairs & Maintenance	13,468	0	0	13,468	5,325
Project Steadfast	0	0	0	0	250
Harbour Project	0	500	0	500	0
Hall Fund	0	0	0	0	0
Messy Church Expenses	0	0	0	0	0
	13,468	500	0	13,968	5,575

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 £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856

6.	2025	2024
	£	£
Collections for Third Parties		
Earl Haig Fund	149	135
Christian Aid	307	363
Women's Aid East & Midlothian	0	382
Kinship Care	474	0
	930	880

APPENDIX PAGE 1

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

	2025	2024
	£	£
<u>CAPITAL ACCOUNT 2 (56 Fund)</u>		
Balance at 31st December 2024	181,518	192,556
Realised Investment Gain	<u>0</u>	<u>1,920</u>
	181,518	194,476
Expenditure		
Property Costs	<u>5,140</u>	<u>12,958</u>
Total Expenditure	5,140	12,958
Balance held at 31 December 2025 at cost	<u>176,378</u>	<u>181,518</u>
Market Value of Balances at 31 December 2025	<u>228,531</u>	<u>222,252</u>

APPENDIX PAGE 2

	2025	2024
	£	£
<u>REVENUE ACCOUNT (50 Fund)</u>		
Balance at 31 December 2024	4,563	768
Interest - Revenue Account	223	103
Interest - Capital Account	0	0
Interest - Growth Fund	2,173	2,252
Interest - Deposit Fund	150	703
Interest - Income Fund	6,127	6,126
Gain on shares sold	0	0
Share Price Adjustment	0	0
	<u>13,236</u>	<u>9,952</u>
Expenditure		
Administration Costs	470	625
Property Costs	6,823	1,290
Insurance	1,000	0
Energy Costs	3,500	3,474
	<u>11,793</u>	<u>5,389</u>
Balance at 31 December 2025	<u><u>1,443</u></u>	<u><u>4,563</u></u>

TEMPORARY FUNDS (85 Fund)

Dr Balance at 31 December 2024	2,203	1,473
Multisearch	0	135
ESPC	0	595
Dr Balance at 31 December 2025	<u><u>2,203</u></u>	<u><u>2,203</u></u>

Lasswade & Rosewell Parish Church

Budget

	2025 Actual	2026 Budget
	£	£
3. Analysis of Donations		
WFO Scheme (non Gift Aid)	1,212	1,212
Gift Aid Donations	10,293	10,293
Tax Recovered on Gift Aid Donations	5,052	5,052
Other Offerings, Donations etc	4,200	4,200
Rental of Premises	8,568	8,568
Other Income	5,301	5,301
Receipts from Accounts at 121 George St	16,463	16,463
	<u>51,089</u>	<u>51,089</u>
4. Analysis of Payments		
Costs of generating funds		
Investment Managers' fees	0	0
Offering envelopes	74	65
	<u>74</u>	<u>65</u>
Charitable activities		
Giving to Grow Contribution	19,644	20,755
Presbytery dues	446	495
Minister's expenses	627	650
Manse Central Heating Maintenance	198	220
Youth Worker	2,405	0
General Repairs & Maintenance	1,502	1,600
Heat and light	6,489	7,000
Insurance	3,573	3,900
Cleaning	3,120	4,000
Council Tax for Manse	1,311	1,460
Organ Maintenance & music	1,322	1,500
Printing, stationery and postage	610	1,000
Other expenses	415	450
Fabric Repairs	13,468	10,000
	<u>55,130</u>	<u>53,030</u>