

LIVINGSTON OLD PARISH CHURCH OF SCOTLAND

Congregational Accounts for the year ended 31 December 2025

Congregation Number: 020152

Scottish Charity Number: SC011826

Reference and Administrative Information

Charity Name: Livingston Old Parish Church of Scotland
Charity Registration Number: SC011826
Contact Address: 30 Heatherfield Glade, LIVINGSTON, EH54 9JE

Principal Office Bearers

Minister Rev Dr Nelu Balaj
Session Clerk Dr Carolyn Nicol
Treasurer Mr Jack Pyper

Independent Examiner John Dalley (Address on Page 7)

Bankers Bank of Scotland, Almondvale South, Livingston

TRUSTEES

Members of the Kirk Session

Aileen Anderson, Audrey Anthony, Nelu Balaj, Doris Bennett, Philip Brunton, Stephanie Curran, Sandy Dunsmore, Jean Finch, Jane Fordyce, Eddie Forde, Moira Glencorse, Maureen Hall, Ray Heggie, Lesley Lawrie, Janet Mackay, Jim McKinna, Patricia Miller, Grace Millward, David Moffat, Stephen Moore, David Nicol, Elspeth Robertson, George Stephenson, Jimmy Tripney, Campbell Troup, Alan Watt, Alison Weddell, Alison White, Heather Wright, Carolyn Nicol, Rev Jeanette Wilson (*from 1st Feb 2025 to 12th Oct 25*)

Members of the Congregation associated with the work of the Kirk Session (formerly members of the Congregational Board – no longer Trustees)

Anne Dunsmore, Jennifer Forde, Irene Gallacher, Hugh McFarlane, Ken Mackay, Laurence Nicoll
There are also several Elders Emeriti who are no longer Trustees.

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2025

1 Structure, Governance and Management

Governing Document

The congregation's governing document is the Church of Scotland Unitary Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session consists of the minister and the elders. The minister is elected by the congregation and inducted by the Presbytery. The elders are chosen from those members of the congregation who are considered to have the appropriate gifts and skills.

Organisational Structure

The Minister chairs the Kirk Session, which usually meets five times each year and is responsible for all matters relating to the congregation. There will be four working groups within the Kirk Session – Worship and Pastoral, Nurture and Discipleship, Mission and Outreach, Finance Fabric and Equipment.

2 Objectives and Regular 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 people in every parish of Scotland through a territorial ministry. It co-operates with other churches through various ecumenical bodies within Scotland and beyond.

In 2018 the Kirk Session adopted the following Vision Statement – 'Livingston Old Parish Church seeks to be a welcoming, caring, accepting, worshipping Christian Community, reaching out in the way of Jesus'. This vision is at the heart of the life of the congregation.

Livingston Old Parish Church operates in and from two centres – Livingston Village Kirk and St Andrew's Church at Deans. There is worship at both churches each Sunday. Children's ministry is provided on Sundays at St Andrew's through the JAM Club. Other church groups include Friendship Group, Bible Study, Prayer Group, Choir and Craft Groups.

In 2025 St Andrew's Church marked the 75th year from its dedication. A group was established and organised celebration activities throughout the year.

Outreach to the community is through a children's Art Club, a Youth Group, Craft Groups, Thursday Coffee Mornings and a number of Community Projects which are detailed in section 3.

The church hall at St Andrew's is used regularly by the Ladies' Probus, Slimming World, a Yoga group and Livingston Ukulele Club. It is also made available to other community groups on an occasional basis. The Village Kirk is occasionally used by Livingston Village Gala Committee, and other community groups and organisations. Through these activities, the congregation provides a service to the wider community.

The activities of the congregation require the generous giving of time, talent and money on the part of members and adherents.

3 Achievements and Performance

MINISTRY TEAM: The congregation continued to be led by the minister Rev Nelu Balaj who was assisted by Rev Jeannete Wilson from 1st February until 22nd of October when she left to become the minister of Fauldhouse and Harthill St Andrew's Church, and the Community Outreach Worker, Lesley Lawrie.

KIRK SESSION: Having adopted the Unitary Constitution in the early part of 2022, the Kirk Session works with four working groups – Worship, Pastoral, Nurture, Mission and Outreach, Finance Fabric and Equipment. These groups consist of elders and members of the congregation. Some parts of their remits have delegated powers so that it is not necessary for the whole Kirk Session to consider everything.

Some members of the Kirk Session continued to be involved in meetings concerned with the implementation of the Presbytery Mission Plan for the new Presbytery of Edinburgh and West Lothian which was approved in April 2023. It envisages a Parish Grouping which will include Kirk of Calder, Livingston Old and Livingston United. This Parish Grouping will be part of a larger Mission District, which will also include Ratho, Kirknewton and East Calder, Polbeth Harwood and West Kirk of Calder.

WORSHIP: Services are held in both churches on Sunday mornings, with the exception of two months, December and January when the services are joint with alternate Sunday in each church. Joint services were also held on the fifth Sunday of the month in St Andrew's. The service at St Andrew's continues to be broadcast through Facebook and You Tube, and service notes are circulated by email. In addition to Sunday mornings there were evening services during Holy Week, an open-air service on Easter morning, a Baby Loss Service in October, a Bereavement service for those who have lost loved ones, Christmas Gift services, Nativity services, a Christingles Service and Watchnight services on Christmas Eve. The Music Group led some of the services the last Sunday of the month and a Worship and Praise Service. There were monthly services in Peacock and Kirk Lane Nursing Homes. We also conducted two special service, VA Day and VJ Day in collaboration with the Royal British Legion, Livingston Branch.

MINISTRY TO CHILDREN AND YOUNG PEOPLE: Our ministry to children and young people continues through the JAM Cub, the Youth Group, and the Art Club: these groups have met regularly through the year.

The Ministry Team have once again been able to engage with the children in the four Primary Schools – Deans, Meldrum, Livingston Village and Peel. Meldrum Primary School and Livingston Village Primary School come to the churches for end of term services twice a year. For all four Primary Schools there are assemblies in the schools. During the term time on Wednesdays, children from Deans and Meldrum Primary Schools have helped, in turn, to serve at the Soup Lunches. Two programmes; Easter Code for primary 7s and Bubble gum 'n Fluff for primary 6 were delivered to the four Primary Schools: this involved a good number of adult volunteers from Livingston Old. In 2025 the session agreed to enrol in Growing Young programme which is run by the Church of Scotland to help congregations to engage with younger generations. A team of elders and church members with the minister have attended a number of webinars and two in person full day summits. The team led a Sunday service which included a workshop with the congregation.

ADULT GROUPS: The Craft Groups at the Village Kirk and St Andrew's met throughout the year. The Tuesday group knitted and crocheted items for SiMBA (the baby loss charity) and for dementia sufferers: they also made Prayer Shawls for the minister to give to those in need of comfort and

support. They arranged spring and autumn Coffee Mornings, with half the proceeds going to other charities and church funds. A Men's Group and a Games Group were started this year. They meet on alternate Wednesday evenings in St Andrew's Church.

The Guild wound up at the end of 2024, but the members started as a new group – the Fellowship Group which meets biweekly on Tuesday afternoons. In the Spring and the Autumn there were series of a Bible Studies led by members of the congregation. The Thursday Coffee Morning on the last Thursday of September was once again a Macmillan Coffee Morning.

COMMUNITY GROUPS: The Ladies Probus is once again meeting fortnightly in St Andrew's. Slimming World is meeting in St Andrew's on Thursday evenings. Livingston Ukelele meet in St Andrew's every Tuesday evening. The Minister continued to be involved in the Village Gala Committee and the Community Council. The Royal British Legion in collaboration with local groups have help with the refurbishment of the War Memorial at the Village Kirk.

75th ANNIVERSARY EVENTS: During 2025 we marked 75 years from the opening of St Andrew's Church building. A group was set up to coordinate and organise several activities well attended by the community throughout the year, such as: Community Yesteryears Presentation, Community Barbeque followed by a worship service, two Concerts, a car treasure hunt. An installation of two flower planters and a big sign was donated by a member of the community to mark the anniversary which are installed outside the church. The anniversary culminated with a worship service on the 28th of September with a good number of guests associated with the church in the past attending.

COMMUNITY PROJECTS: During 2025 the cost-of-living crisis continued. The greatest effect has been on poorer families and individuals in our community and parish. We have been able to continue to attract grants and donations from businesses and individuals to develop the congregation's support for those most in need in our parish. The Community Projects Fund has made it possible to continue a number of activities –

- A Pre-Loved Clothes Exchange where clothes donated by members of the congregation and others are made available to the wider community for a small donation (or free if unable to make a donation).
- Weekly Soup Lunches where recipients make a donation if they are able – this involved the purchase of more kitchen equipment.
- The last Sunday of the month Soup Lunches have been attended by members of the congregation but also supported from time to time by people from the community.
- These activities in St Andrew's on Wednesdays have provided an opportunity for people to enjoy a 'warm hub' as the weather has been colder and putting heating on at home cannot always be afforded.

In addition to these visible activities, we have been able to support individual families with food vouchers and food parcels to help them through the cost-of-living crisis. The congregation, members of the community and local business have been donating vouchers and food for the parcels distributed.

VOLUNTEERS: Most of the activities mentioned in this section, and especially the Community Projects, have required the involvement of a significant number of volunteers: they could not happen without volunteers. As the members of the congregation are getting older, it is gratifying to note how many have volunteered and to note that a great number of volunteers are from the wider community. We held a thank you meal for the volunteers in February.

4 Financial Review

- Our offerings in 2025 (including tax recovery on Gift Aid) amounted to £71,605, which was a decrease of £2,868 (3.9%) mainly due to loss of a few members who were good givers. In addition, £11,657 was contributed at the Soup Lunches and Coffee Mornings on Wednesdays and Thursdays, an increase of £7,065 over 2024 (154%). Income from soup lunch goes to cover community worker wages and part of the running costs.
- In 2025 the congregation fundraised for restoration of the stained-glass window in St Andrew's Church, a project to mark the 75th anniversary of St Andrew's. We raised £5,748 against a cost of £5,214 and we are grateful to members of the congregation and community for their generosity.
- Other sources of unrestricted income included £2,270 from funerals, £2,470 from interest on our two cash accounts, £1,616 from investment dividends and £6,269 from outside groups which used our premises for their activities.
- Total unrestricted receipts amounted to £105,760.
- The largest payment was our Giving to Grow Contribution (formerly Ministries and Mission) of £55,808.
- As part of the Presbytery of Edinburgh and West Lothian, our Presbytery Dues were £1,218.
- The expenditure on General Fabric Work was £2,796 (compared with £38,528 in 2024). Restoration work was carried out to the stained-glass window in St Andrews which amounted to £5,214. We received £3,492 from the COS General Trustees Fabric Fund (Revenue) in respect of the Village Kirk Building Works.
- The cost of Electricity and Gas was £8,916 in comparison to previous year (£14,062 in 2024). The difference can be explained due to delayed billing for 2023 into 2024.
- Other payments increased but were largely in line with previous years.
- At the end of 2025 there was a deficit of £4,977 on our receipts and payments to/from unrestricted payments. There was a surplus of £1,046 on our receipts and payments to/from restricted payments. Our restricted funds show grants c/f of £4,328 for community projects.
- During 2025 we received a grant of £1,800 from the Presbytery's North Merchiston Fund, to be used for missional purposes. Part of the grant covered the expenses of a community BBQ followed by a church service, which was attended by over 150 people from the local community. The remainder supported our community outreach project, the Preloved Clothes and Soup Lunch, which runs every Wednesday and is well attended by local people.
- During 2025 the congregation was able to organise contributions to three other charities: £1,083 to Christian Aid, £960 to Macmillan Cancer Care, and £234 to Combat Stress.

5 Reserves Policy

It is the trustees' policy to hold reserves at a level to meet the reasonably foreseeable financial needs of the parish. 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 at the end of a financial year should be at a level which could meet at least four months' normal expenditure, and that funds restricted to fabric expenditure should be sufficient

to meet an emergency repair. At the end of 2025 unrestricted cash reserves amounted to £59,374 (see Note 2 on page 10). This includes £58,058 designated for fabric expenditure. Reserves restricted for fabric expenditure are in the capital and revenue accounts held by the General Trustees on our behalf (see Appendix on page 13).

6 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 must reflect the financial position of the Church at any given 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 current Regulations for Congregational Finance as approved by the General Assembly of the Church of Scotland. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Carolyn B Nicol

*Session Clerk
26th March 2026*

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVINGSTON OLD PARISH CHURCH (SC011826)

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 13.

Respective Responsibilities of Trustees and Examiner

The charity 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 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.

John Dalley

Crichton Cottage
Strathearn Road
North Berwick

John Dalley

9th April 2026

**LIVINGSTON OLD PARISH
CHURCH
RECEIPTS AND PAYMENTS
ACCOUNT
Year ended 31 December 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Receipts					
Donations (see Note 3)	83,262	0	0	83,262	79,065
Legacies	0	0	0	0	25,272
Activities for Generating Funds	5,748	0	0	5,748	753
Weddings and Funerals	2,270	0	0	2,270	1,125
Bank and Deposit Interest	2,470	0	0	2,470	1,362
Investment Income	1,615	0	0	1,615	1,298
	95,365	0	0	95,365	108,875
Use of Premises (Church/Hall)	6,269	0	0	6,269	4,099
Welfare Fund	0	0	0	0	2,598
Grants for Community Projects	0	2,350	0	2,350	2,400
Consolidated Fabric Fund (Revenue)	3,492	0	0	3,492	8,000
Other Receipts	634	2,696	0	3,330	4,289
Total Receipts	105,760	5,046	0	110,806	130,261
Payments (see Note 4)					
Cost of Generating Funds	193	0	0	193	311
Charitable Activities	110,044	4,000	0	114,044	143,069
Purchase of Investments	0	0	0	0	0
Governance Costs	500	0	0	500	0
Total Payments	110,737	4,000	0	114,737	143,380
Excess of Payments over Receipts for the year before Transfers	-4,977	1,046	0	-3,931	-12,194
Transfers	0	0	0	0	2,149
Excess of Payments over Receipts	-4,977	1,046	0	-3,931	-10,045

LIVINGSTON OLD PARISH CHURCH
STATEMENT OF BALANCES
Year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Bank and Deposit Balances					
Bank and Deposit Balances b/f	65,275	17,626	0	82,901	92,946
Movement in Year:					
Excess of Payments over Receipts for the year	-4,977	1,046	0	-3,931	-10,045
Bank and Deposit Balances c/f	60,298	18,672	0	78,970	82,901
Investments at Market Value					
(Cost £52,961)	94,819	0	0	94,819	90,450
Assets	0	0	0	0	0
	0	0	0	0	0
Liabilities	0	0	0	0	0
	0	0	0	0	0

The Accounts were approved by the Kirk Session.

For and on behalf of the Kirk Session

Session Clerk

Carolyn B Nicol

26th March 2026

Treasurer

Jack Pyper

26th March 2026

LIVINGSTON OLD PARISH CHURCH
NOTES TO THE ACCOUNTS
Year ended 31 December 2025

1 Trustee Remuneration and Related Party Transactions 2025

Two trustees received the following amounts for providing organist services:

Mrs. Alison White - £2,370; Mrs. Aileen Anderson - £735.

The Minister received £3,631 in reimbursement of expenses, and the manse council tax amounted to £3,934.

The Community Development Worker received a salary of £5,384 and £645 in reimbursement of expenses. One related party, Mrs. Jennifer Forde, received £1,275 to provide cleaning services.

2 Movement in Funds during 2025

	01-Jan-25	Receipts	Payments	Transfers	31-Dec-25
	£	£	£	£	£
Unrestricted Funds:					
General Fund	6,548	101,674	110,737	0	-2,515
Fabric Fund	55,588	2,470	0	0	58,058
Sanderson Fund (Revenue)	2,215	1,616	0	0	3,831
	<u>64,351</u>	<u>105,760</u>	<u>110,737</u>	<u>0</u>	<u>59,374</u>
Restricted Funds:					
Dr Margaret Riddoch Bequest	2,678	0	0	0	2,678
Welfare Fund	11,171	0	0	0	11,171
Flower Fund	420	0	0	0	420
Guild Fund/Fellowship Group	701	479	600	0	580
Toddlers' Group Fund	79	0	0	0	79
Third Party Charities	0	2,217	2,277	0	-60
Art Club Fund	400	0	0	0	400
Community Projects	3,101	2,350	1,123	0	4,328
	<u>18,550</u>	<u>5,046</u>	<u>4,000</u>	<u>0</u>	<u>19,596</u>
	<u>82,901</u>	<u>110,806</u>	<u>114,737</u>	<u>0</u>	<u>78,970</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have designated funds for the repair and maintenance of the churches, the manse and the grounds (and any future buildings constructed or purchased).

Sanderson Fund: The Trustees have designated funds from a legacy for Christian education.

Purposes of Restricted Funds

Dr Margaret Riddoch Bequest Fund: For outreach to young people in the parish.

Welfare Fund: For the ministry team to assist families and individuals.

Flower Fund: To provide flowers at worship and for distribution thereafter.

Guild Fund: For the activities of our branch of the Church of Scotland Guild.

Toddlers' Group Fund: For the activities of the Toddlers' Group.

Art Club Fund: For the activities of the Art Club.

Community Projects Fund: Created from external grants, given to support activities which will assist the more needy and more vulnerable people in the parish.

3 Analysis of Donations

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Gift Aid Offerings	39,616	0	0	39,616	39,749
Tax recovered on Gift Aid	12,388	0	0	12,388	9,752
Offering Envelopes (non-Gift Aid)	14,502	0	0	14,502	16,463
Ordinary Offerings (Open Plate)	5,099	0	0	5,099	8,509
Wednesday/Thursday Donations	11,657	0	0	11,657	4,592
	83,262	0	0	83,262	79,065

4	Analysis of Payments	Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	£
Cost of Generating Funds						
Offering Env and Fundraising Costs		193	0	0	193	311
		193	0	0	193	311
Charitable Activities						
Giving to Grow Contributions		55,808	0	0	55,808	53,162
Presbytery Dues		1,218	0	0	1,218	1,005
Minister's Expenses		3,631	0	0	3,631	1,307
Community Dev Worker's Expenses		6,033	0	0	6,033	990
Payroll		1,374	0	0	1,374	432
Organists		3,483	0	0	3,483	3,791
Cleaning		7,233	0	0	7,233	6,210
Pulpit Supply		0	0	0	0	0
Christian Education and Outreach		425	0	0	425	1,924
Communication		1,108	0	0	1,108	1,811
Fabric Repairs and Maintenance		2,796	0	0	2,796	38,528
Stain Glass Windows		5,214	0	0	5,214	0
Council Tax		3,934	0	0	3,934	3,628
Electricity and Gas		8,916	0	0	8,916	14,063
Insurance		3,273	0	0	3,273	3,051
Facilities and Equipment		3,413	0	0	3,413	2,039
Grounds Maintenance		1,008	0	0	1,008	3,770
Welfare Fund		0	0	0	0	300
Guild/Fellowship Group		0	600	0	600	180
Community Projects		0	1,123	0	1,123	3,410
Flower Fund		0	0	0	0	80
Youth Club Fund		0	0	0	0	393
Third Party Charities		0	2,277	0	2,277	1,704
Dr Riddoch Bequest		0	0	0	0	340
Other Expenses		1,177	0	0	1,177	26
		110,044	4,000	0	114,044	142,144
Governance Costs						
Independent Examiner's Fee		500	0	0	500	0
		500	0	0	500	0

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund through their Giving to Grow. This fund bears the cost of all ministers' stipends and employers' contributions for national insurance, pension, and the Housing and Loan Fund. Ministers' stipends are paid in accordance with the National Stipend Scale, which is related to years of service. In 2025 the minimum stipend was £32,433 plus a manse and the maximum stipend (in 5th and subsequent years of service) was £39,856 plus a manse.

6 Retiring Offerings and Special Fundraising for Third Party Charities in 2025:

£

Christian Aid	1,083
Combat Stress	234
Macmillan Cancer Care	960
	<u>2,277</u>

APPENDIX

Funds held on behalf of the Congregation by the Church of Scotland General Trustees:

	2025	2024
	£	£
Capital Account		
Credit Balances held at 31 December at Cost	61,789	61,789
Market Value of Balances at 31 December	94,819	90,450
Revenue Account		
Credit Balance at 31 December	450	1,049