Livingston United Parish Church

Worshipping Together, Sharing Good News, Serving Christ in the Community

Livingston United Parish Church
Nether Dechmont Com Centre
Fells Rigg
Carmondean
Livingston
EH54 8AX

Trustees' Annual Report

Fully Accrued Accounts

&

Independent Examiner's Report

For Year Ended 31st December 2025

CofS Congregational No: 020144

Scottish Charity No: SC012054

Livingston United Parish Church is a working title of Livingston Ecumenical Parish Church, a charity registered in Scotland, No SC012054.
Members of:

The trustees present their annual report and accounts for the Livingston United Parish Church (LUPC) for the year ended 31st December 2025.

Reference and Administrative Information

Charity Name: Livingston United Parish Church

Charity Registration Number: SC012054

Congregation Reference No: 020144

Contact Address: FAO Mr. I R Browning
37 Murieston Drive
Livingston
EH54 9AU

Trustees

See Appendix 1

Principal Office-bearers

Chairperson	Mr John Burgoyne
Vice-Chairperson	Mrs Marjory McGhie
Secretary	Rev. Ken Brown (from April 2025) Mrs Sue Brown (until April 2025)
Treasurer	Mr Russell Browning
Ministers	Rev. Marc Kenton and Rev. John S. Bremner

Independent Examiner

See Independent Examiner's Report

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Structure, Governance and Management

Governing Document

LUPC is administered in accordance with its constitution. The parent denominations are the Church of Scotland, the Scottish Episcopal Church, the Methodist Church in Scotland and the United Reformed Church.

Recruitment and Appointment of Trustees

Members of the Parish Council are the charity trustees. Trustees are elected at Annual General Meetings to serve a four-year period. Sixteen are elected in total with at least eight being ordained elders. The office bearers are elected from this number to serve for a period of three years. The ministry team are members ex officio.

Organisational Structure

The Parish Council is chaired by a lay person and it meets at least six times per annum. It is responsible for all matters spiritual and temporal within the parish. Within its published Mission Plan, certain individuals assume responsibility for convening sub-groups responsible for different aspects of church life, such as Worship, Church and Community, Eco Church, Safeguarding, Pastoral, Property, Business & Finance, and Social events.

Objectives and Activities

Through its links with the sponsoring denominations, the congregation is Trinitarian in doctrine, reformed in tradition and Presbyterian and Episcopalian in polity. LUPC exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As part of the National Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every part of Scotland through a territorial ministry. It co-operates with other Churches and various ecumenical bodies in Scotland and beyond.

Most Sunday worship is held in one location, at Nether Dechmont Community Centre, Carmondean. This includes a weekly Eucharist, an inter-generational service and a more conventional Sunday service which is live-streamed. The Messy Church has been discontinued for the time being. In addition, weekly midweek services, monthly evening services and services in Care Homes in the town can be arranged. There is an active Youth Ministry in the town, incorporating Inter-generational worship, school visits, Girls' Brigade and Boys' Brigade.

Achievements and Performance

The staffing complement for Livingston parish is two full time ministry posts and, within a wider parish grouping including Livingston Old Parish and Kirk of Calder, one and a half ministry support workers. At present, the ministry support posts are currently vacant. One full-time minister is employed by the Church of Scotland and one half-time minister is employed by the United Reformed Church. The trustees are employing a part-time individual to continue the good work already established in the 13 local schools and in the wider parish grouping and a Hospitality Co-ordinator to develop work within the local community, in the parish and the award-winning Barn Community Café project, which has exceeded expectations.

Monthly afternoon teas are organised which gather donations in aid of different local charities. The 5th. Livingston Boys Brigade and 1st. Livingston Girls Brigade continue to flourish.

Financial Review

The Annual Accounts have been prepared under the accrual process.

Principle sources of income are offerings from the church members, associated Gift Aid claims, church hall lets and various other fundraising activities. The main areas of expenditure are contributions towards the ministry costs of the four sponsoring denominations, associated manse costs and travel expenses, worship costs and repairs and maintenance. During 2025, total general income and expenditure has largely been on budget and the end of year situation is slightly healthier than had been previously forecast. The Barn's accounts are run through LUPC as a minority interest and, through its results, designated funds fell by almost £10.5k. The closing balance of all reserves, £92178.33 is a decrease from £101205.49 at the start of the year.

Reserves Policy

It is the Trustees' policy to hold in reserve any monies not immediately required to meet their financial commitments, up to a maximum of £100,000, excluding The Barn's funds. Some of the reserves will be held in designated funds and some in general funds. £34,864.28 is currently held in general reserve and £57,314.05 is held in the various designated funds.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures being disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

Risk Assessments

The trustees have identified various areas of concern, some of which are completely outwith their control. Some of these risks are outlined below :

a) In the current economic climate, income from all sources will tend to decrease but expenses will tend to increase.
b) An ageing congregation will lead to fewer people willing to assume responsibility as trustees, office bearers and in delivering our mission as the current office-bearers stand down.
c) The national church is in managed decline, cutting back on staff, buildings and services. This might in future result in a reduction in support for this Church and provision of a manse. At the same time, the longer-term future of the whole community centre is uncertain. The other sponsoring denominations may also seek to reduce their involvement. The trustees are determined to resist any such moves or any attempt to dilute their ecumenical activities.

The traditional weekly service is still streamed online for those who are unable or unwilling to attend in person. This is set to continue. Actual attendance at the inter-generational services has increased by attracting several new and younger families in 2025.

The trustees declare that they have approved this trustees' report.

Signed on behalf of the charity's trustees :

Signature(s)		
Full Name(s)	Russell Browning	John Burgoyne
Position	Treasurer	Chairperson
Date	25/2/26	25/2/26

Appendix 1:

Trustees:

The following trustees served the Livingston United Parish Church during the period of the accounts:

Chairperson	Mr. John Burgoyne (Elder)
Vice-Chairperson	Mrs Marjory McGhie (Elder)
Secretary	Mrs Sue Brown (Elder) until April 2025
	Rev. Ken Brown from April 2025
Treasurer	Mr Russell Browning (Elder)
Ministers (ex officio)	Rev Marc Kenton and Rev John S. Bremner
Members	Mrs Hannah Thomson (Elder)
	Mrs Michaela Campbell
	Dr Colin Jenkins
	Mrs. Linda Marshall until September 2025
	Mrs. Rita Poulter (Elder)
	Mrs. Sharon Taylor (Elder)
	Mrs. Jean Brown (Elder)
	Mr. Neil Rowland from September 2025 (Elder)
	Mrs. Elaine Wilson from September 2025
	Mrs. Ailsa Moore (Elder)
	Mrs. Kim McCulloch
	Mr. Scott Shirreff
	Mr. Michael Glover
Finance Convener	Mr John Burgoyne (Elder)
Property Convenor	Mr Michael Glover
Pastoral Co-ordinator	Mrs Nancy Burgoyne (Elder)
Safeguarding Co-ordinator	Mrs Jean Brown (Elder)
Eco Church Co-ordinator	Mrs Marjory McGhie (Elder)
Church and Community Co-ordinator	
	Rev. Ken Brown
GDPR Co-ordinator	Mrs. Hannah Thomson (Elder)
Scottish Episcopal Rep	Vacant
United Reformed Rep	Mrs Linda Marshall (not Trustee) and Mr. Johnnie Burgoyne
Methodist Rep	Mrs. Shirley Illman (not Trustee)
Church of Scotland Rep	Mr Russell Browning (Elder)

LIVINGSTON UNITED PARISH CHURCH
SCO12054

INDEPENDENT EXAMINER' REPORT

For the Year ended 31st December 2025

I report on the accounts of the charity for the year ended 30th December 2025

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 (as amended).The charity consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 8 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.

28/2/2026

David A Rowe FCMA CGMA
Small Business Support
19 Uppergreens. Auchtermuchty.
KY14 7BX

LIVINGSTON UNITED PARISH CHURCH

Statement of Financial Activities

Year ended 31st. December 2025.

	Note	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted & Endowment Funds 2025 £	TOTAL 2025 £	TOTAL 2024 £
Incoming Resources :						
From generated funds						
Voluntary Income	1	61621.96	0.00	0.00	61621.96	66673.11
Activities for generating funds	2	5256.45	0.00	0.00	5256.45	6671.09
Investment income	3	215.98	0.00	0.00	215.98	213.84
From charitable activities	4	665.85	10286.40	0.00	10952.25	6794.83
Other incoming resources	5	0.00	43863.34	0.00	43863.34	52431.84
Total Incoming Resources		67760.24	54149.74	0.00	121909.98	132784.71
Resources Expended						
Cost of generating funds	6	241.66	0.00	0.00	241.66	150.62
Charitable activities	6	66540.06	63955.42	0.00	130495.48	119319.51
Governance costs	6	200.00	0.00	0.00	200.00	200.00
Total Resources Expended		66981.72	63955.42	0.00	130937.14	119670.13
Net incoming/outgoing resources before transfers		778.52	-9805.68	0.00	-9027.16	13114.58
Transfers between funds		0.00	0.00	0.00	0.00	0.00
Net incoming/outgoing resources before other recognised gains/losses		778.52	-9805.68	0.00	-9027.16	13114.58
Gain/loss on revaluation of investments		0.00	0.00	0.00	0.00	0.00
Net movement in funds		778.52	-9805.68	0.00	-9027.16	13114.58
Total funds brought forward	16	34085.76	67119.73	0.00	101205.49	88090.91
Total funds carried forward	16	34864.28	57314.05	0.00	92178.33	101205.49

LIVINGSTON UNITED PARISH CHURCH

Balance Sheet

As at 31st. December	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Fixed Assets	9	0.00		0.00	
Investments	10	0.00		0.00	
			0.00		0.00
Current Assets					
Debtors	11	0.00		85.00	
Prepaid Expenses		444.67		355.50	
Accrued Income	12	3885.82		4041.48	
Bank and Cash		93415.84		109534.23	
			97746.33		114016.21
Less Creditors					
Falling due within 1 year	13		0.00		0.00
Accrued Expenses	14		5568.00		12810.72
Net Current Assets			92178.33		101205.49
Net Assets			92178.33		101205.49
Unrestricted Funds					
General funds	16	34864.28		34085.76	
Designated funds	16	57314.05		67119.73	
			92178.33		101205.49
Restricted funds	16		0.00		0.00
Endowment funds	16		0.00		0.00
Total Funds			92178.33		101205.49

The accounts were approved by the Livingston United Parish Church Council on 28th. January 2026.

For and on behalf of the Livingston United Parish Church Council

Johnnie Burgoyne. ..... Chairperson

Russell Browning..... Treasurer

LIVINGSTON UNITED PARISH CHURCH

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceeding years in dealing with items which are considered material to the accounts, are set out below.
The charity has adopted the requirements of the Statement of Recommended Practice : Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice : Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either unrestricted funds, restricted funds or endowment funds, defined as follows.
Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.
Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the charity.
Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purposes defined in accordance with the objectives of the charity.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted, restricted or endowment funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity (2025 £0.00, 2024 £0.00)..
Income is recognised on an accruals basis in the period it should have been received.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible Fixed Assets

Any tangible fixed assets having a cost to the charity of over £2,000 and a useful life of at least two years are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value over their estimated useful life

Investments

Any Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Livingston United Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

LIVINGSTON UNITED PARISH CHURCH

Notes forming part of the financial statements for the year ended 31st December 2025.

	Unrestricted Funds 2025	Designated Funds 2025 £	Restricted & Endowment Funds 2025 £	Total 2025 £	Total 2024 £
1 Voluntary Income					
Offerings	47920.57	0.00	0.00	47920.57	53155.44
Gift Aid Tax Recovered	12078.90	0.00	0.00	12078.90	12780.27
Donations and Other	1622.49	0.00	0.00	1622.49	737.40
	0.00	0.00	0.00	0.00	0.00
Sub-total	**61621.96**	**0.00**	**0.00**	**61621.96**	**66673.11**
2 Activities for Generating Funds					
Regular Fundraising Activities	943.70	0.00	0.00	943.70	2111.59
Use of Premises	4312.75	0.00	0.00	4312.75	4559.50
Other	0.00	0.00	0.00	0.00	0
Sub-total	**5256.45**	**0.00**	**0.00**	**5256.45**	**6671.09**
3 Investment Income					
Dividends Received	0.00	0.00	0.00	0.00	0.00
Bank Interest	215.98	0.00	0.00	215.98	213.84
Sub-total	**215.98**	**0.00**	**0.00**	**215.98**	**213.84**
4 Incoming Resources from Charitable Activities					
Weddings and Funerals	170.00	0.00	0.00	170.00	0.00
Special Appeals + Collections	0.00	10286.40	0.00	10286.40	6227.96
Christian Aid	495.85	0.00	0.00	495.85	566.87
Other / Life + Work / Inspires etc.	0.00	0.00	0.00	0.00	0.00
Sub-total	**665.85**	**10286.40**	**0.00**	**10952.25**	**6794.83**
5 Other Incoming Resources					
Minority Interest (Barn Café)	0.00	43863.34	0.00	43863.34	52431.84
Total Income	**67760.24**	**54149.74**	**0.00**	**121909.98**	**132784.71**

LIVINGSTON UNITED PARISH CHURCH

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted & Endowment Funds 2025 £	Total 2025 £	Total 2024 £
6 Analysis of Resources Expended					
Costs of Generating Funds					
Fundraising Expenses	227.61	0.00	0.00	227.61	144.91
Other	14.05	0.00	0.00	14.05	5.71
	241.66	**0.00**	**0.00**	**241.66**	**150.62**
Charitable Activities					
Denominational Allocations	40242.00	0.00	0.00	40242.00	37717.00
Presbytery Dues	0.00	0.00	0.00	0.00	0.00
Council Tax	3934.41	0.00	0.00	3934.41	5414.58
44 Oher Salaries and Stipends	6923.41	0.00	0.00	6923.41	8278.83
Pulpit Supply	0.00	0.00	0.00	0.00	0.00
Fabric Repairs + Maintenance	2247.38	0.00	0.00	2247.38	3844.17
Insurance + Rates	2030.67	0.00	0.00	2030.67	1907.96
Stationery + Office Expenses	1091.89	0.00	0.00	1091.89	994.54
Printing + Advertising	2729.48	0.00	0.00	2729.48	2274.67
Telephones	468.00	0.00	0.00	468.00	1058.03
Sunday Clubs	0.00	196.38	0.00	196.38	346.55
Organists	0.00	0.00	0.00	0.00	0.00
Heat + Light	0.00	0.00	0.00	0.00	0.00
Donations	1352.81	0.00	0.00	1352.81	801.00
Travel Expenses	2565.42	0.00	0.00	2565.42	2106.25
Special Appeals etc.	0.00	1893.45	0.00	1893.45	1550.16
Christian Aid	495.85	0.00	0.00	495.85	566.87
Life + Work / Inspires etc.	0.00	0.00	0.00	0.00	0.00
Worship Expenses	1856.61	0.00	0.00	1856.61	2373.60
Minority Interest (Barn Café)	0.00	54483.96	0.00	54483.96	47006.12
Miscellaneous	602.13	7381.63	0.00	7983.76	3079.18
	66540.06	**63955.42**	**0.00**	**130495.48**	**119319.51**
Governance Costs					
Ind. Examiner's Fees	200.00	0.00	0.00	200.00	200.00
Total Resources Expended	**66981.72**	**63955.42**	**0.00**	**130937.14**	**119670.13**
Investment Revaluation	0.00	0.00	0.00	0.00	0.00
Transfer of Reserves	0.00	0.00	0.00	0.00	0.00
Total Expenditure	**66981.72**	**63955.42**	**0.00**	**130937.14**	**119670.13**
Net Income / (Expenditure)	**778.52**	**-9805.68**	**0.00**	**-9027.16**	**13114.58**

7 Staff costs and numbers

	2025 £	2024 £
Salary and Locum costs	0.00	0.00
NIC Employer's Contribution	0.00	0.00
	0.00	0.00

The average number of employees during the year, calculated on the basis of a head count, was : -

	2025	2024
Ministry Team - not employees of LUPC	1.50	1.50
Locum Minister	0.00	0.00
Hospitality Co-ordinator	1.00	1.00
Organists	0.00	0.00
Other	0.25	0.00

Livingston United Parish Church contributed to each of the sponsoring bodies which provided ministerial support during the year, directly or via a fund managed centrally by the Church of Scotland. These organisations pay the stipends and associated employer's NI contributions, pensions and housing and loan funds etc., according to their internal arrangements. Stipends are paid according to a national scale in the Church of Scotland. This scale is related to years of service.

8 Trustee Donations, Remuneration and Related Party Transactions

Donations to the charity by the trustees in 2025 amounted to approximately £12,554 (2024 - £13,124)

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year. No trustee received remuneration for services rendered.

9 Tangible Fixed Assets

	Buildings £	Office Equipment £	Total £
Cost			
As at 1st. January 2025	0.00	0.00	0.00
Additions	0.00	0.00	0.00
Disposals	0.00	0.00	0.00
As at 31st. December 2025	0.00	0.00	0.00
Accumulated Depreciation			
As at 1st. January 2025	0.00	0.00	0.00
Charge for year	0.00	0.00	0.00
Eliminated on Disposals	0.00	0.00	0.00
As at 31st. December 2025	0.00	0.00	0.00
Net Book Value			
As at 31st. December 2025	0.00	0.00	0.00
As at 31st. December 2024	0.00	0.00	0.00

10 Investments

	2025	2024
Market Value as at 31 December 2023/2024	0.00	0.00
Unrealised gain / (loss) on investments	0.00	0.00
Market Value as at 31 December 2024/2025	0.00	0.00
Investments at Cost	0.00	0.00

11 Debtors

	2025 £	2024 £
Hall Lets	0.00	85.00
Travel Recharges	0.00	0.00
Other	0.00	0.00
	0.00	85.00

12 Accrued Income	2025	2024
	£	£
Gift Aid to be claimed	2877.75	3643.23
Fundraising	10.00	0.00
Advent Collection	0.00	0.00
Recharges	462.57	0.00
Hall Rental	535.50	398.25
	3885.82	**4041.48**

13 Creditors	2025	2024
	£	£
Denominational Payments	0.00	0.00
Afternoon Tea charitable donation	0.00	0.00
Travel Expenses	0.00	0.00
Other Charges and Payments	0.00	0.00
	0.00	**0.00**

14 Accrued Expenses	2025	2024
Denominational Payments	5000.00	10000.00
Travel Expenses	368.00	262.25
Auditor	200.00	200.00
Council Tax	0.00	0.00
Other Charges and Payments	0.00	0.00
URC expenses	0.00	2348.47
	5568.00	**12810.72**

15 Analysis of Net Assets among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Current Assets	35432.28	62314.05	0.00	0.00	**97746.33**
Current Liabilities	568.00	5000.00	0.00	0.00	**5568.00**
	34864.28	**57314.05**	**0.00**	**0.00**	**92178.33**

16 Movement in Funds

	As at 1st. Jan. 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31st. Dec. 2025 £
Endowment Funds	0.00	0.00	0.00	0.00	0.00
Restricted Funds	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Unrestricted Funds					
General	34085.76	67760.24	66981.72	0.00	34864.28
Designated Funds					
Training & Outreach / Community Development	492.49	0.00	50.00	0.00	442.49
Community Development pm teas	27.54	2265.45	2066.95	0.00	226.04
Messy Church	673.44	0.00	0.00	0.00	673.44
Youth & Children	311.22	0.00	196.38	0.00	114.84
Church Holiday	375.64	0.00	0.00	0.00	375.64
Property & Equipment	507.82	0.00	0.00	0.00	507.82
Appeals	0.00	1893.45	1893.45	0.00	0.00
Conference	1000.00	3750.00	4750.00	0.00	0.00
Benevolent Fund	180.00	0.00	0.00	0.00	180.00
"EMU" post	15100.00	0.00	0.00	0.00	15100.00
Music4U	197.82	80.00	223.03	0.00	54.79
Flower Fund	205.06	310.00	291.65	0.00	223.41
Minority Interest (Barn Café)	48048.70	44000.84	54483.96	0.00	37565.58
	0.00	1850.00	0.00	0.00	1850.00
	101205.49	121909.98	130937.14	0.00	92178.33
Total Funds	101205.49	121909.98	130937.14	0.00	92178.33

Purposes of Designated Funds

Training & Outreach / Community Development	For the cost of training and development of members, outreach activities and for Community Development projects.
Community Development pm teas	Donations from Afternoon Teas for specific highlighted local charities
Messy Church	To fund Messy Church activities.
Youth & Children	To contribute towards the cost of the youth worker's activities.
Church Holiday	For the income and expenses for the Church holiday weekend
Property & Equipment	For general repairs and maintenance of church property
Benevolent Fund	To provide the team ministers with funds for, inter alia, parish benevolent work etc.
Appeals	For specific charitable appeals
"EMU" post	To assist with the cost of the second ministry post.
Conference	To disburse grants and donations for our 2025 conference.
Flower Fund	To finance the flower ministry
Music4U	To fund the Music4U's activities which assist dementia patients and their carers.
Minority Interest (Barn Café)	A separate Community café whose accounts are run via LUPC for convenience. The Café is not part of the LUPC's activities.
North Merchiston Fund	To develop mission work and to highlight the Church's activities in the local