APPENDIX 2

Enter charity name below

King's Church West Lothian

Enter SC No. below

SCO48397

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	01	Jan	2025		31	Dec	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	81,968				81,968	56,333
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts						
Income from investments other than land and buildings	903				903	570
Rents from land & buildings						
Gross receipts from other charitable activities						
A1 Sub total	82,871				82,871	56,903
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	82,871	-	-	-	82,871	56,903
A3 Payments						
Expenses for fundraising activities	66,206				66,206	62,570
Gross trading payments						
Investment refund						
Payments relating directly to charitable activities						
Grants and donations						
Governance costs:						
Audit / independent examination	300				300	300
Preparation of annual accounts						
Legal costs						
Other						
A3 Sub total	66,506				66,506	62,870
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	66,506	-	-	-	66,506	62,870
Net receipts / (payments)	16,365	-	-	-	16,365	(5,967)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	16,365	-	-	-	16,365	(5,967)

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Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	43,452					49,418
	Surplus / (deficit) shown on receipts and payments account	16,365					(5,996)
	Cash and bank balances at end of year	59,817					43,452
	(Agree balances with receipts and payments account(s))						- 29

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

King's Church West Lothian SCO48397

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	

C3b Trustee remuneration - details

Authority under which paid	£
Mr. Gordon Rouse Stipend - salaried through payroll	20,878

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Dec-25 Total current period to nearest £	Dec-25 Total last period to nearest £
Tithe Giving	50,029				50,029	40,565
Gift Aid	8,177				8,177	12,327
Sunday Offerings						
External funding	20,400				20,400	1,500
Total	78,606				78,606	54,392
			-	-		

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
	-				-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Receipts from fundraising activities						-
Weekend Away income						
Event income	613				613	1,296
Other income	2,749				2,749	645
Investment income	903				903	570
Total	4,265				4,265	2,511
			-	-	-	

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Charitable Giving	1,541				1,541	2,625
Visiting speakers	289				289	348
Pastoral Support	834				834	924
New ground giving	3,000				3,000	3,000
Salaries and HMRC costs	41,130				41,130	42,673
Leadership support and development	2,791				2,791	1,013
Employment Costs (NIC etc ~11%)						
Mileage (0.45p/mile) and Expenses						
Outreach events	521				521	676
Safeguarding	159				159	150
Building Hire	683				683	1,635
Other Sunday costs	468				468	418
Sunday Kids work	338				338	407
Mens overnight	1,056				1,056	
Publicity						
Food and Hospitality (Baptisms etc)						
New ground events						
Adult dicipleship	900				900	
Newday or magnitude subsidy						
Youth group/Youth alpha	478				478	545
Office/comms expenses	719				719	
Repairs and upgrade	1,202				1,202	285
Messy Church	84				84	416
Weekend away costs	3,893				3,893	2,725
Website	40				40	15
Leadership Team Night away						
Venue Developments	903				903	
CCLI Licence	453				453	217
Public Liablity Insurance	302				302	151
Adult Discipleship						823
Storage						
Accountant	816				816	613
The Feast	1,076				1,076	3,168
Miscellaneous	2,830				2,830	43
Total	66,506				66,506	62,870
			-	-	-	

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Additional analysis (2)

5 Breakdown of unrestricted funds

	All funds	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below		Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	81,968				81,968	54,392
Legacies						-
Grants						-
Receipts from fundraising activities						-
Gross trading receipts						2,511
buildings	903				903	903
Rents from land & buildings						-
Gross receipts from other charitable activities						-
Sub total	82,871				82,871	56,903
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total		-	-	-	-	-
Total receipts	82,871	-	-	-	82,871	56,903
					-	
Payments						
Expenses for fundraising activities	66,206				66,206	
Gross trading payments						
Investment refund						
Payments relating directly to charitable activities						62,870
Grants and donations						
Governance costs:						
Audit / independent examination	300				300	
Preparation of annual accounts						
Legal costs						
Sub total	66,506				66,506	62,870
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total						-
Total payments	66,506				66,506	62,870
Net receipts / (payments)	82,871				82,871	56,903
Transfers to / (from) funds						30,000
Surplus / (deficit) for year	16,365				16,365	(5,967)

Nature and purpose of funds

King's Church West Lothian SCO48397

Additional analysis (3)

6 Breakdown of restricted funds

	Building fund	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments						
Investment refund						
Payments relating directly to charitable activities						
Grants and donations						
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Sub total					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds