

WEST KIRK OF CALDER – TRUSTEES ANNUAL REPORT, YEAR ENDED 31st DECEMBER 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective from 1st January 2019.

Objectives and Structure

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.

The church is administered in accordance with the terms of the Unitary Deed of Constitution. Members of the Kirk Session are the Charity Trustees.

The West Kirk of Calder operates five discrete committees formed to ensure the continuation of the work required to encompass all aspects of church life. They are Stewardship and Fellowship (including Finance), Property, Mission, Pastoral Care and Administration & Communication. Each Committee has a convenor who is responsible for reporting to the Kirk Session and for coordinating the work of the committee.

The West Kirk of Calder was linked with Polbeth Harwood Parish Church until the Union of the two Parishes with effect from 1st January 2026.

Achievements and Performance

A variety of social and fundraising activities were organised during the year and included Kirk's Café events. 'Beyond Kirk Walls' services in Dickson Court and Burngrange Care Home were held regularly throughout the year.

The hugely successful eleventh annual holiday club for primary school children was once again run in conjunction with Polbeth Harwood Church attracting over 70 children for a week of crafts games and drama culminating in the Friday evening show for parents and friends.

Following the successful installation of the relevant Audio Visual equipment the West Kirk of Calder now has the facility to live stream weekly services, funerals, weddings and other special services. The redesignation of the North Merchiston Fund was applied to this cost in accordance with instruction from the Finance Committee to develop work in the parishes and to highlight the work of the church in the local communities.

Financial Review

Our donations for 2025 saw an increase of 5% over the prior year. This increase was attributable to an increase in funds collected from the WFO scheme, tax recovered on Gift Aid Donations (timing difference) and ordinary offerings. Gift Aid donations decreased by 10% over the prior year. This decline is to be addressed during the 2026 year.

Our expenses have remained relatively consistent over the prior year with the exception of Fabric costs, attributable mainly to the refurbishment of the Manse (£ 72 950)

The repair to the Church included an upgrade to the audio-visual system (£ 5021) . A portion of the cost was offset by the redesignation of the North Merchiston Fund.

We were presented with a hefty electricity bill (£ 3503) during July 2024 by our energy provider E-on Next, claiming arrear charges going back to October 2023. It was challenged and a credit note processed during the year. This overcharge in the prior year has resulted in a substantial reduction in heating and lighting cost for the current year.

Unrestricted income increased from £77,643 in 2024 to £90,466 in 2025, which includes monies from the Consolidated Fabric Fund towards the cost of Church repair and the Manse. There was an increase in unrestricted expenditure from £86,333 in 2024 to £ 141,286 in 2025, which includes the refurbishment of the Manse, resulting in a deficit of £ 50,821 for the year. (2024 - £ 8,690)

Reserves Policy

It is the trustees' policy to hold reserves at least at a level to meet the reasonable 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 a minimum of three (3) months' normal expenditure, and that funds restricted to fabric expenditure should be sufficient to meet an emergency repair.

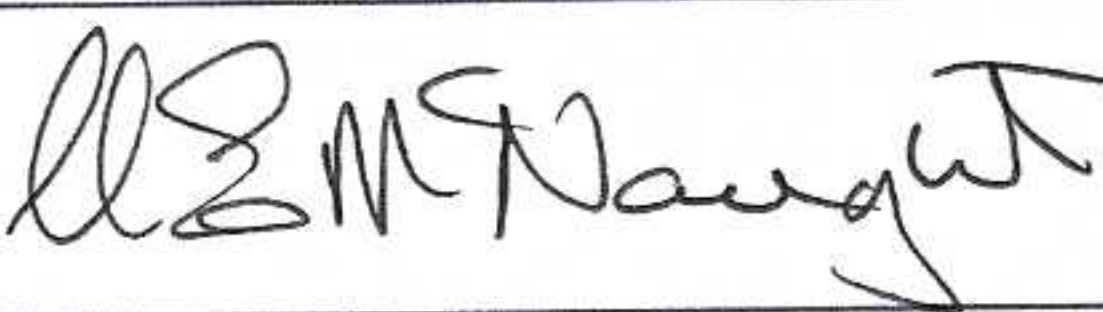
Details of current reserves are to be found in Note 2 on page 8 and in the Appendix to the financial statements on page 10.

At present, there are sufficient unrestricted reserves to meet the minimum three (3) months' normal expenditure and sufficient unrestricted reserves to meet, or begin to meet, most emergency fabric repairs.

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:

	Session Clerk
	Alison McNaught
Signature:	
Date:	29 March 2026