

Scottish charity number: SC007418
Congregation number: 010126

Bathgate Parish Church of Scotland

Annual Report and Financial Statements
Year ended 31 December 2025

Bathgate Parish Church of Scotland

Contents of the Annual Report and Financial Statements for the year ended 31 December 2025

	Page
Report of the Trustees	1 - 7
Report of the Independent Examiner	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 – 20

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2025

The Trustees present the annual report and accounts for Bathgate Parish Church of Scotland for the year ended 31 December 2025. The accounts are presented this year on the accruals basis due to an increase in income beyond the maximum permitted level for use of the receipts and payments basis. The prior year comparatives have also been restated.

Reference and administrative information

Charity name: Bathgate Parish Church of Scotland

Charity registration number: SC007418

Congregation number: 010126

Contact address: Bathgate Parish Church
Gideon Street
Bathgate
EH48 4HB

Independent Examiner: Alison Franks CA
Cornerstone Accounting Ltd
11 Erngarth Road
Bo'ness
EH51 9DP

Bankers: Royal Bank of Scotland
4 Almondvale Centre
Almondvale South
Livingston
EH54 6NB

Bank of Scotland
The Centre
55-55 Almondvale South
Livingston
EH54 6NB

Principal Office-bearers

Minister Rev Alexander McAspurren (from 5 May 2025)

Interim Moderator Rev Dr Nelu Balaj (until 5 May 2025)

Session Clerk Anne Noble

Treasurer Crawford Morgan

Deputy Treasurer Ian McLean

Trustees

See Appendix 1

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Structure, Governance and Management

Structure and governing document

Bathgate Parish Church of Scotland was established on 1 November 2023 following the union of Bathgate High Parish Church and Bathgate St John's Church and has adopted the Church of Scotland Unitary Deed of Constitution.

Recruitment and appointment of Trustees

Under the Unitary Deed of Constitution, the members of the Kirk Session are the charity trustees.

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/interim moderator and meets every two months throughout the year. Several working groups reporting to the Kirk Session also meet every two months, between Session meetings. Kirk Session exercises final approval of any actions taken.

Title deeds to the manse at 19 Hunter Grove, Bathgate were transferred to the Church of Scotland General Trustees on 20 November 2025.

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.

Worship continues to be at the centre of our activities with our Sunday services being live streamed. Around 70 meet for worship each week.

We also have groups and activities taking place within our buildings as follows:

- Sunday - Morning Worship, Creche, Sunday School
- Monday - Choir
- Tuesday - Food Bank, Pre-School Group, Friendship Group, Boys' Brigade
- Wednesday – Guild, Girls Brigade
- Thursday - Pre-School Group
- Friday - Flower Committee
- Saturday - Monthly Coffee Morning on the 3rd Saturday of each month
- Quarterly - CONNECTED newsletter Collation Team

Our Church Office operated Monday - Friday mornings from 10am - 12 noon during 2025.

Achievements and performance

Church life

During 2025, we continued without a minister and were served faithfully by our Locum, David Wilkie until 5 May 2025 when Rev Alexander McAspurren was inducted as Minister. We have continued to develop as a worshipping community. In addition to our normal worship services, we had an Elders' Conference on 6 September 2025 and a Congregational Conference on 29 November 2025, to collect different points of view and come to a shared vision of our way forward. Members of the congregation have also led services during holidays.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Achievements and performance (continued)

Church life (continued)

Bathgate Parish Church has worked well as part of Bathgate Churches Together, sharing united services during the Week of Prayer for Christian Unity, Holy Week, Christian Aid Week, Christmas Day and New Year's Day. The very popular Christingle Service was held on Christmas Eve and was also open to all churches. It was well attended and much appreciated.

We continue to offer our services as a live stream on Facebook or a video on our website. This facility is used by 10 – 15 regular participants. Our on-line provision has also included daily meditations posted during Holy week and during Advent.

Sunday School

Sunday School has been meeting regularly over the last year although our numbers remain limited. We continue to have four or five children each Sunday but have found that local football and sports activities are taking some of our previous attenders away. They know they are very welcome to come along any week they can and they often come along part way through the Sunday School when their sports activities finish early. We had two younger children attending before Christmas and they have now been baptised.

We again managed to do a Nativity to the congregation and this seemed to be enjoyed by all. We asked the congregation to help with the music and readings and this seemed to be well received.

We are following the lectionary and plan to start using Roots website to help with resources.

Flower Committee

2025 was a particularly challenging year for the flower committee, losing one of our valued flower arrangers, a loyal driver and two members having to step down on health grounds, including our long-standing dedicated treasurer. Despite that, our smaller team still managed two-weekly arrangements, as well as extra flowers for Easter, VE Day, Ordination Service, Harvest and all the stops were pulled out to make sure the church was fully decorated for Advent/Christmas. This could not have happened without the added help of families, friends and volunteers. Grateful thanks to all concerned. The feedback from Christmas visitors was "stunning", "amazing", and "awesome".

Many thanks to our generous congregation who continue faithfully gifting flowers for church use and to our faithful drivers. The flower calendar is in place at the front door, please feel free to add your name.

Throughout the year 113 arrangements were delivered: 61 to the aged, 17 to the bereaved and 35 to the sick. These figures show the urgent need for pastoral care within our church family. Flowers are an integral part of worship and welcomed by our housebound friends, who are always keen to hear church news. There is a shortage of drivers and new volunteers would be welcome.

Choir

The Choir have enjoyed another busy year, full of music, fun and fellowship. The year was split into 3 sections: January to Eastertide, Pentecost through the summer period, and September to December, as we prepared our anthem list for Sunday worship each week. The chosen hymns were a mixture of traditional choral praise items, contemporary hymns and a "Choir Choice"/"Music Group Choice" to encompass all the great ideas and depth of musical experiences of our church musicians and singers. There have been new, harmony-rich choral pieces that we have thoroughly enjoyed singing this year, especially Christmas Grace, A New Noel and Goodness of God/Great is Thy Faithfulness, the latter being a particularly uplifting praise item that once sung, you cannot stop singing it!

On Palm Sunday, the Choir assembled as a combined and fortified Bathgate Churches Together choir, on the Sunday evening, for a lovely, reflective service expertly woven together by John Wood, which was greatly enjoyed by everyone.

We also sang choral praise for Harvest and Advent composed by one of our Choir members, Neil Samuel.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Achievements and performance (continued)

Choir (continued)

The last three months of 2025 were spent preparing for the Lessons and Carols service which was led by the Choir. This included a mixture of traditional and contemporary praise, solos, 4-part harmonies and congregational singing, beautifully accompanied by the Music Group.

The Choir meets at 6:30pm every Monday evening in the church office, where the acoustics are particularly good for choral singing, and anyone wishing to join will be made most welcome.

Foodbank

The Foodbank continues to be open each Tuesday from 10am till 12 noon, except during two weeks at Christmas, two weeks in the summer and the Tuesdays when the hall is used for the church Thrift Shop (Easter and October). At these times, we give extra groceries the week before. All our customers reside in Bathgate or Boghall.

There are two teams of 6 volunteers, working alternate weeks. Each team is responsible for interviewing and servicing each client or set of clients, replenishing the store cupboard, usually on a weekly basis, and periodically checking addresses and dependents. Our donations of money and groceries are gifted by the people of Bathgate and include donations on a regular basis from:

Bathgate Parish Church; St. Mary's Church; EU church; Morrison's; Scotmid; Train Drivers Union; Bathgate Thistle Community Football Club; Windyknowe Primary School and Balbardie Primary School. We also receive donations from groups and individuals. Every donation is acknowledged and thanked.

The groceries, which are all tinned, dried or long-life (apart from a weekly donation of rolls from Scotmid) are checked for "use by" dates, sorted and stored in a large hall cupboard. On average this year we have had 20 clients each week with a mixture of single people, couples and families.

Thrift Shop and Coffee Mornings

The Thrift Shop (for two weeks each year) and the Coffee Mornings (on the third Saturday of each month) continue to be well supported, raising £18,228 for church funds in 2025. They are a valuable source of fellowship and communication not only amongst our own members, but also members of other churches in the town and the wider community, thus providing an ecumenical fellowship.

The Guild

The Guild meet on Wednesday afternoon at 1.30 pm in the Lessar Hall and have had a wide variety of speakers this session. Members heard from Duncan McCaig about his trip to Malawi and a speaker from one of the Guild Projects told us about "Bibles for Bairns". The Guild also heard about the Fairtrade Fortnight and how to support them. Another charity supported was Boghall Drop-In Centre.

The Guild had many in-house meetings this year, with members taking the floor. There was a Quiz, and an afternoon on Precious Things, where members brought along precious items and told us how special the item was to them. The Guild also had a session of chair yoga which was enjoyed by all.

Friendship Group

We previously had a group called the Scottish Country Dancers. This group has now been reconstituted as the Friendship Group. It meets on Tuesday afternoons from 1pm until 2:30pm in the Lesser Hall, when there is music to sing or dance to, or just to sit and listen in between conversations. The dances lately have been well known ceilidh dances. Tea, coffee and biscuits are always available.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Achievements and performance (continued)

Pre-school group

The pre-school group operates on a Tuesday from 1pm until 2.15pm and on a Thursday from 10am to 11.15am. It is supported by volunteers on a rota basis.

The group use the large hall, which is sectioned into various zones.

- Arts and craft
- Free play (cars, trains, bricks, dolls etc)
- Dressing up and kitchen
- Instruments
- Jigsaws
- Play dough table
- Baby corner
- Snack area
- Tea/coffee tables for the adults

The recommended donation is £1.50 per child. Children receive a snack and a drink and adults can have a tea or coffee and biscuit if they wish. The group is well established in the community and is supported by some families who attend every week and by others who pop in now and again. Attendance averages between 12-15 on a Tuesday and 19-23 on a Thursday. The parents, grandparents and carers very much look forward to a cuppa and a chat while their children are playing, and it is nice to see friendships developing between our regular families.

The local Health Visitor attends the sessions on the last Thursday of the month. She brings her scales to weigh babies and can answer any questions parents/carers have about their children. This is a great link to offer the community, as parents often have a question or concern they wouldn't necessarily attend a clinic for. The health visitor has also mentioned declining clinic attendance, so it gives the opportunity to catch up with parents in a central location.

The success of the group is down to the volunteers who give up their time to set up, make teas/coffee/snack and tidy away again. The help is gratefully received.

Boys' Brigade

Our numbers continue to be down at the start of the 2025 session. We again carried out a recruitment drive through the local schools Facebook page and parents blog pages. On starting back in September, we had 8 anchor and 4 junior section boys. They are ably supported by 2 officers, 1 parent helper and 1 student helper. As we will not have any boys of an age to be in the Company Section we will continue to operate with only the Anchor and Junior sections. The Company continues to be self-financing, managing to pay both Headquarters and Battalion fees, mainly from our annual coffee morning.

Girls' Brigade

This year the Girls Brigade have welcomed Leaders and Girls to our Company from the Company in Blackburn. This has gone very well, and we look forward to working with the new leaders. This year saw a big recruitment drive in the summer, and our numbers have increased in each section. We currently have

- Explorers (P1-3) 11
- Juniors (P4-7) 22
- Brigaders (S1-S6) 13
- Leaders 9, plus 1 who is available to help if required.

We hope to have four young leaders starting training and another volunteer helper. We are grateful to have so many dedicated leaders who also regularly attend division meetings and events to ensure our girls have a good experience within our organisation.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Achievements and Performance (continued)

Girls' Brigade

Our Juniors enjoyed a trip to Almond Valley, Brigaders decorated pottery in Linlithgow, and we participated in the Division Spiritual Quiz - theme being Noah. Great fun was had by all.

Our badge work continues to be varied but focusing on the four points, Spiritual, Physical, Educational and Service ensuring fun, friendship and laughs along the way.

The Company continues to be self-financing, this is due mainly to the annual coffee morning fundraiser.

North Merchiston Fund

North Merchiston Funding of £3,650 was provided by Edinburgh and West Lothian Presbytery in February 2025 with spending restricted for mission purposes. Four items of expenditure from this fund were allocated as follows: £500 for printing 1,000 copies of Pocket Testament League St John's Gospels; £1,000 for improvements to the church website; £600 to support provision of heating and food for the disadvantaged at the Lodestars Community Hub; and £1,550 for the food bank.

Future plans

Looking forward to 2026, we intend to take forward some of the ideas which came from our Elder's conference in September 2025 and congregational conference in November 2025. An event entitled, "Connecting Bathgate Parish" is to be held in March 2026. The resources which are planned for this event include a brochure highlighting church activities and customised pocket testament gospels, with a QR link to an updated church website. These resources should assist our mission activities going forward. We intend to strengthen our relationships with the other churches in the town, including looking at how we may implement the basis of Parish Grouping adopted with Boghall Parish Church.

Financial review

Principal sources of funding

The Church is primarily funded by church members through their offerings and the Gift Aid thereon. This year, the sale of St John's church buildings, including the church, halls and manse resulted in a much-needed inflow of funds of £578k.

Results for the year

The Accounts for the year are set out on pages 9 to 20. They have been restated this year to comply with the Statement of Recommended Practice for Charities 2019 which applies to all charities with income over £250k. This means that our figures for 2024 have also been restated on the same basis to provide comparability.

The Statement of Financial Activities on page 9 shows a deficit of £636,908 (2024: restated deficit of £31,193), comprising a deficit on general funds after transfers of £13,078 (2024: restated deficit of £33,845), a deficit on designated funds of £1,143,902 (2024: deficit of £30,779) and a surplus on restricted funds after transfers of £520,072 (2024: surplus of £19,678).

The Church's funds totalled £699,828 (2024 restated: £1,336,736) at the end of the year and are divided between general funds of £69,075 (2024 restated: £82,153), designated funds of £nil (2024 restated: £1,143,902) and restricted funds of £630,753 (2024: £110,681).

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Financial review (continued)

Reserves policy

It is the Trustees' policy to hold reserves of approximately 3 months of the unrestricted expenditure of the Charity. At 31 December 2025, the level of unrestricted general funds was £69,075 (2024 restated: £82,153) which meets this target. The budget for next year shows a difficult financial landscape for the church as we continue to build the church congregation following the union. The trustees are in discussion about how we best meet these challenges and a number of proposals are currently being explored.

Risk assessment

The Trustees have assessed the risks to which the Church is exposed and are satisfied that systems are in place to mitigate those risks. The Kirk Session regularly discusses both financial and non-financial risks. The latter include those associated with occupying church buildings and employing staff, together with the risks associated with groups and individuals using our buildings.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures 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.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position. The Trustees are also responsible for taking such steps as are reasonably open to them to safeguard the charity's assets and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website.

Signed on behalf of the Trustees on 19 March 2026:

Anne Noble

Anne Noble
Session Clerk

Bathgate Parish Church of Scotland

Report of the Independent Examiner to the Trustees for the year ended 31 December 2025

I report on the accounts of the church for the year ended 31 December 2025 which are set out on pages 9 to 20.

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's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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.

Alison Franks

Alison Franks CA

Director

Cornerstone Accounting Ltd
Chartered Accountants

11 Erngath Road
Bo'ness
EH51 9DP

Date: 23 March 2026

Bathgate Parish Church of Scotland

Statement of Financial Activities

For the year ended 31 December 2025

		Unrestricted	Restricted	Endowment	2025	Unrestricted	Restated		2024
	Notes	fund	funds	funds	Total	fund	Restricted	Endowment	Total
		£	£	£	£	£	£	£	£
Income and endowments									
Donations and legacies	2	84,929	25,331	-	110,260	73,656	16,793	-	90,449
Income from charitable activities	3	19,263	-	-	19,263	18,033	-	-	18,033
Income from trading activities	4	4,330	-	-	4,330	32,216	-	-	32,216
Other income	5	3,093	5,478	-	8,571	2,771	4,496	-	7,267
Total income and endowments		111,615	30,809	-	142,424	126,676	21,289	-	147,965
Expenditure									
<i>Expenditure on charitable activities</i>									
Raising funds	6	-	-	-	-	418	-	-	418
Charitable activities	7	688,447	90,962	-	779,409	150,984	29,955	-	180,939
Total expenditure		688,447	90,962	-	779,409	151,402	29,955	-	181,357
Net income/(expenditure) before gains/(losses) on investments		(576,832)	(60,153)	-	(636,985)	(24,726)	(8,666)	-	(33,392)
Net gains/(losses) on investments	12	77	-	-	77	2,199	-	-	2,199
Net income/(expenditure)		(576,755)	(60,153)	-	(636,908)	(22,527)	(8,666)	-	(31,193)
Transfers between funds	12	(580,225)	580,225	-	-	(8,252)	28,344	(20,092)	-
Net movement in funds		(1,156,980)	520,072	-	(636,908)	(30,779)	19,678	(20,092)	(31,193)
Total funds brought forward	12	1,226,055	110,681	-	1,336,736	1,256,834	91,003	20,092	1,367,929
Total funds carried forward		69,075	630,753	-	699,828	1,226,055	110,681	-	1,336,736
Represented by:									
General fund	11	69,075	-	-	69,075	82,153	-	-	82,153
Designated funds	11	-	-	-	-	1,143,902	-	-	1,143,902
Restricted funds	11	-	630,753	-	630,753	-	110,681	-	110,681
Total funds		69,075	630,753	-	699,828	1,226,055	110,681	-	1,336,736

The notes on pages 11 to 20 form part of these financial statements.

Bathgate Parish Church of Scotland

Balance sheet

As at 31 December 2025

					Restated				
	Notes	Unrestricted fund	Restricted funds	Endowment funds	2025 Total	Unrestricted fund	Restricted funds	Endowment funds	2024 Total
		£	£	£	£	£	£	£	£
Fixed assets									
Tangible assets	8	-	-	-	-	1,140,500	-	-	1,140,500
Investments	9	(51,023)	-	-	(51,023)	30,245	-	-	30,245
Total fixed assets		(51,023)	-	-	(51,023)	1,170,745	-	-	1,170,745
Current assets									
Debtors	10	2,910	-	-	2,910	3,199	-	-	3,199
Cash at bank and in hand		68,368	631,193	-	699,561	53,431	111,276	-	164,707
Total current assets		71,278	631,193	-	702,471	56,630	111,276	-	167,906
Liabilities									
Creditors: falling due within one year	11	2,203	440	-	2,643	1,320	595	-	1,915
Net current assets		69,075	630,753	-	699,828	55,310	110,681	-	165,991
Total assets less current liabilities		18,052	630,753	-	648,805	1,226,055	110,681	-	1,336,736
Net assets		18,052	630,753	-	648,805	1,226,055	110,681	-	1,336,736
Funds of the charity									
General fund	12	69,075	-	-	69,075	82,153	-	-	82,153
Designated funds	12	-	-	-	-	1,143,902	-	-	1,143,902
Restricted funds	12	-	630,753	-	630,753	-	110,681	-	110,681
Total charity funds		69,075	630,753	-	699,828	1,226,055	110,681	-	1,336,736

The financial statements on pages 9 to 20 were approved by the Trustees on 19 March 2026 and signed on their behalf by:

Anne Noble

Anne Noble, Session Clerk

Crawford Morgan

Crawford Morgan, Treasurer

The notes on pages 11 to 20 form part of these financial statements.

Bathgate Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with FRS 102, and in compliance with the Charities SORP 2019 (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

Bathgate Parish Church of Scotland meets the definition of a public benefit entity.

Basis of financial statements

The financial statements have been prepared on an accruals basis. The Trustees consider that there are no material uncertainties so the accounts have been prepared on a going concern basis.

Income and debtors

All income is recognised when the Charity is legally entitled to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Interest on funds held on deposit is included when receivable.

Donated goods and services, principally the service of volunteers, have not been quantified for the purposes of the financial statements.

Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

Expenditure and creditors

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Creditors are valued at cost at the year-end and split between amounts due in less than one year and amounts due in more than one year.

Tangible fixed assets

All tangible fixed assets over £1,000 are capitalised at cost. Depreciation is provided at the following percentages on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Land and buildings	0%
--------------------	----

Investments

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.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit account.

Bathgate Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting policies (continued)

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Unrestricted funds comprise income received for the objects of the charity without further specified purpose and are available as general funds or are placed within designated funds which can be used for purposes in agreement with its charitable objectives.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income arising is used for the purpose defined in the objects of the charity.

Donated goods and services

The Church benefits from the following donated goods and services:

- Donations of items to both the Thrift Shop and the Coffee Mornings.
- The generous contribution of time by our many volunteers.

These have not been quantified for the purposes of these accounts.

Bathgate Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

2. Donations and legacies	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2025	funds	funds	2024
	£	£	£	£	£	£
Offerings	57,116	4,630	61,746	59,443	4,628	64,071
Gift aid receivable	13,677	2,049	15,726	11,383	561	11,944
Food bank donations	-	3,960	3,960	-	5,423	5,423
Congregational group donations	1,782	1,637	3,419	2,028	622	2,650
Other donations	1,691	6,950	8,641	802	3,809	4,611
Collections for third parties	-	576	576	-	-	-
Grants	-	3,650	3,650	-	-	-
Legacies	10,663	1,879	12,542	-	1,750	1,750
	84,929	25,331	110,260	73,656	16,793	90,449

3. Income from charitable activities	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2025	funds	funds	2024
	£	£	£	£	£	£
Fundraising income	18,228	-	18,228	14,873	-	14,873
Magazine income	25	-	25	-	-	-
Weddings and funerals	1,010	-	1,010	3,160	-	3,160
	19,263	-	19,263	18,033	-	18,033

4. Income from trading activities	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2025	funds	funds	2024
	£	£	£	£	£	£
Manse rental income	1,950	-	1,950	28,821	-	28,821
Hall letting income	2,380	-	2,380	3,395	-	3,395
	4,330	-	4,330	32,216	-	32,216

5. Other income	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2025	funds	funds	2024
	£	£	£	£	£	£
Investment income	3,093	5,374	8,467	95	4,391	4,486
Bank interest	-	104	104	2,676	105	2,781
	3,093	5,478	8,571	2,771	4,496	7,267

6. Expenditure on raising funds	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2025	funds	funds	2024
	£	£	£	£	£	£
Offering envelopes	-	-	-	418	-	418
	-	-	-	418	-	418

Bathgate Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

7. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Giving to Grow contributions	57,831	-	57,831	63,165	-	63,165
Presbytery dues	1,239	-	1,239	1,470	-	1,470
Gross salaries	18,845	-	18,845	18,928	-	18,928
Locum costs	785	-	785	9,410	-	9,410
Redundancy costs	-	-	-	2,610	-	2,610
Pulpit supply	500	-	500	1,208	-	1,208
Minister's expenses	1,961	-	1,961	-	-	-
Ministry and mission expenses	455	1,199	1,654	46	-	46
Music expenses	700	959	1,659	1,048	-	1,048
Equipment costs	92	-	92	496	-	496
Church repairs and maintenance	1,352	75,181	76,533	9,248	18,571	27,819
Manse letting fees and maintenance	1,239	4,738	5,977	5,213	-	5,213
Heat and light	18,258	-	18,258	17,885	-	17,885
Church insurance	8,883	-	8,883	9,980	-	9,980
Manse council tax and utilities	4,621	-	4,621	-	-	-
Waste collection and cleaning materia	1,909	-	1,909	2,628	-	2,628
Stationery and printing	1,432	-	1,432	1,515	-	1,515
Telephone and internet costs	1,845	-	1,845	1,673	-	1,673
IT and website costs	656	-	656	686	-	686
Magazine costs	50	-	50	-	-	-
Foodbank costs	-	5,516	5,516	-	7,191	7,191
Charitable donations	31	3,320	3,351	40	2,715	2,755
Payroll fees	456	-	456	840	-	840
Independent examiner's fee	1,440	-	1,440	1,200	-	1,200
Transfer of assets to General Trustees	450,000	-	450,000	-	-	-
Property selling fees	15,471	-	15,471	-	-	-
General Trustees property levy	97,706	-	97,706	-	-	-
Bank charges	690	49	739	434	19	453
Other expenses	-	-	-	1,261	1,459	2,720
Total expenditure	688,447	90,962	779,409	150,984	29,955	180,939

Giving to Grow contributions are based on the level of our income each year and are used to fund ministry staff employed by the Church of Scotland and mission work of the wider Church.

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

The average number of staff during the year was 3 (2024: 3). No employees were paid more than £60,000.

All Church of Scotland congregations contribute to the National Stipend Fund which pays the employment costs of the Minister. Minister's stipends are paid in accordance with the national stipend scale which is related to years of service. This year, the minimum stipend was £32,433 and the maximum (for more than 5 years' service) was £39,856.

There are no paid staff of the Church who fall within the definition of Key Management Personnel.

No accrual has been made for holiday pay at the year-end as unused holidays are not carried forward.

Bathgate Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

7. Expenditure on charitable activities (continued)

The following charitable donations were made by the church and church organisations:

	2025	2024
	£	£
Church retiring collections:		
Christian Aid	507	1,206
Nicola's Charity	440	-
Poppy Scotland	215	342
Water Aid	203	-
Parkinson's Disease Society	-	300
CHAS	-	420
Neil's Hugs Foundation	-	175
North Merchiston fund mission gifts:		
Lodestars Community Hub	200	-
Retiral gifts:		
David Wilkie	500	-
Rev Duncan Shaw	370	-
Dr Nelu Balaj	200	-
Guild collections:		
Guild Projects	475	-
Poppy Scotland	101	102
Boghall Drop-in Centre	100	102
Butterfly Trust	-	85
SCAA	-	85
Sunday School collections:		
Vine Trust	40	40
	3,351	2,857

The payment to Nicola's Charity of £440 was distributed after year-end.

8. Tangible fixed assets

	Land and buildings	Total
	£	£
Cost		
At 1 January 2025	1,140,500	1,140,500
Disposals	(1,140,500)	(1,140,500)
At 31 December 2025	-	-
Depreciation		
At 1 January 2025	-	-
At 31 December 2025	-	-
Net book value		
At 31 December 2025	-	-
At 31 December 2024	1,140,500	1,140,500

Land and buildings consist of the St John's Church buildings (church and halls) and two manses at 19 Hunter Grove and Mid Street, both Bathgate. All are stated at an estimate of market value.

During the year, the St John's Church buildings and the manse at Mid Street were sold on the open market. The net proceeds, following deduction of selling fees and a levy of 15% paid to the General Trustees, have been invested in the COSIT deposit fund.

The title deeds of the manse at 19 Hunter Grove were transferred to the Church of Scotland General Trustees.

If the manse at 19 Hunter Grove is sold in the future, the proceeds will be held within the Consolidated Fabric Fund for the use of Bathgate Parish Church.

Bathgate Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

9. Investments

	Unrestricted funds	Restricted funds	2025 Total	Unrestricted funds	Restricted funds	2024 Total
	£	£	£	£	£	£
Market value at 1 January	30,245	-	30,245	28,046	-	28,046
Realised gains on disposal	77	-	77	-	-	-
Disposals	(30,322)	-	(30,322)	-	-	-
Unrealised gains	(51,023)	-	(51,023)	2,199	-	2,199
Market value at 31 December	(51,023)	-	(51,023)	30,245	-	30,245

10. Debtors

	Unrestricted fund	Restricted funds	2025	2024
	£	£	£	£
Gift aid recoverable	2,910	-	2,910	3,199
	2,910	-	2,910	3,199

11. Creditors: falling due within one year

	Unrestricted fund	Restricted funds	2025	2024
	£	£	£	£
Accruals and deferred income	1,440	-	1,440	1,320
Other creditors	763	440	1,203	595
	2,203	440	2,643	1,915

12. Funds movements

Current year

	Balance at 1 Jan 2025	Income	Expenditure	Gains/(losses)	Transfers	Balance at 31 Dec 2025
	£	£	£	£	£	£
Unrestricted funds						
General fund	82,153	111,615	125,270	77	500	69,075
Sunday School fund	3,402	-	-	-	(3,402)	-
Designated assets fund	1,140,500	-	563,177	-	(577,323)	-
Total unrestricted funds	1,226,055	111,615	688,447	77	(580,225)	69,075
Restricted funds						
Fabric fund (previously Special fabric fur	82,158	18,133	79,968	-	583,283	603,606
Ordinary fabric fund (RBS)	5,960	-	-	-	(5,960)	-
Foodbank fund	4,202	3,960	5,516	-	1,550	4,196
Sunday School fund	-	115	267	-	1,550	1,398
Children's work fund	-	-	-	-	1,852	1,852
Flower Committee fund	592	281	322	-	-	551
Guild fund	770	1,932	1,326	-	(500)	876
External giving fund	-	2,404	2,404	-	-	-
Choir fund	250	-	209	-	-	41
Parish support fund	13,666	334	-	-	-	14,000
Organ fund	3,083	-	750	-	-	2,333
North Merchiston fund	-	3,650	200	-	(1,550)	1,900
Total restricted funds	110,681	30,809	90,962	-	580,225	630,753
Total funds	1,336,736	142,424	779,409	77	-	699,828

Bathgate Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

12. Funds movements (continued)

Prior year

	Balance at 1 Jan 2024	Income	Expenditure	Gains/(losses)	Transfers	Balance at 31 Dec 2024
	£	£	£	£	£	£
Unrestricted funds						
General fund	115,998	126,384	151,316	2,199	(11,112)	82,153
Sunday School fund	336	292	86	-	2,860	3,402
Designated assets fund	1,140,500	-	-	-	-	1,140,500
Total unrestricted funds	1,256,834	126,676	151,402	2,199	(8,252)	1,226,055
Restricted funds						
Fabric fund (previously Special fabric fund)	77,998	4,160	-	-	-	82,158
Ordinary fabric fund (RBS)	5,080	5,570	18,590	-	13,900	5,960
Foodbank fund	5,890	5,503	7,191	-	-	4,202
Flower Committee fund	424	801	267	-	(366)	592
Guild fund	508	2,226	1,464	-	(500)	770
External giving fund	-	2,443	2,443	-	-	-
Choir fund	-	250	-	-	-	250
Parish support fund	-	336	-	-	13,330	13,666
Organ fund	-	-	-	-	3,083	3,083
Junior Church fund	1,103	-	-	-	(1,103)	-
Total restricted funds	91,003	21,289	29,955	-	28,344	110,681
Endowment funds						
Calder Bequest fund	2,702	-	-	-	(2,702)	-
Dawson Bequest fund	8,462	-	-	-	(8,462)	-
Lindsay organ fund	3,083	-	-	-	(3,083)	-
Lindsay bequest fund	1,757	-	-	-	(1,757)	-
Mrs Kirk Bequest fund	1,922	-	-	-	(1,922)	-
Kirk Session benevolent fund	2,166	-	-	-	(2,166)	-
Total endowment funds	20,092	-	-	-	(20,092)	-
Total funds	1,367,929	147,965	181,357	2,199	-	1,336,736

Explanation of funds - overleaf

Bathgate Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

12. Funds movements

Explanation of funds

Unrestricted funds:

The General fund represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is designated or restricted.

The Designated Sunday School fund represents funds ring-fenced for the use of the young people of the church. These funds were split this year and reassigned into two new funds: one restricted for the use of the Sunday School, and one restricted for other work with young people in our community.

The Designated assets fund represents the value of fixed assets held by the church which are not available as liquid funds on a day to day basis.

Restricted funds:

The *Fabric fund (previously the Special fabric fund)* is for the fabric of the church, manse and halls.

The *Ordinary fabric fund* is for general fabric repairs and maintenance and has been closed in the year.

The *Foodbank fund* is for funds received and paid for the Foodbank project.

The *Sunday School fund* is for funds restricted for the use of the Sunday School.

The *Children's work fund* is for funds restricted for use in children and young people's work in our community.

The *Flower Committee fund* is for funds received and paid for the provision of flowers during worship services.

The *Guild fund* holds the funds administered by the Bathgate High Guild. The Guild made a donation to the Church fabric fund in the year of £500.

The *External giving fund* holds the monies raised through fundraising and retiral collections on behalf of third party organisations.

The *Junior church fund* previously held funds raised by St John's Bathgate for the children of the church. It was merged with the Sunday School fund last year.

The *Choir fund* holds a legacy left to the church to fund the work of the choir.

The *Parish support fund* holds funds from legacies left for the needy of the parish. Last year, the balance from the Calder bequest fund, the Dawson bequest fund and the Kirk Session benevolent fund were transferred into this fund.

The *Organ fund* was a new fund last year to receive the transfer from the Lindsay organ fund, previously accounted for as an endowment fund.

The *North Merchiston fund* holds funds received from Edinburgh and West Lothian Presbytery for mission.

Endowment funds:

The *Calder bequest fund* relates to an endowment held for the needy of the Parish and is administered by the Minister. These funds have been transferred to the Parish support fund.

The *Dawson bequest fund* relates to an endowment held for the needy of the Parish. These funds have been transferred to the Parish support fund.

The *Lindsay organ fund* relates to an endowment held to maintain the organ. These funds have been transferred to the restricted Organ fund.

The *Lindsay bequest fund* relates to an endowment held for activities to support children within the church. These funds have been transferred to the Sunday School fund.

The *Mrs Kirk bequest fund* relates to an endowment to be used at the discretion of the Kirk Session. These funds have been transferred to the general funds.

The *Kirk Session benevolent fund* relates to an endowment held for the Kirk Session to share funds with the needy in the parish. These funds have been transferred to the Parish support fund.

Bathgate Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

13. Trustee and related party transactions

Mrs Jean Logie, a Trustee, received remuneration of £10,001 for her services as Church Officer (2024: £9,330).

Rev Alexander McAspurren, a Trustee, benefitted from the payment of council tax on the manse of £3,216 and the payment of travel, telephone and removal expenses of £2,006. The only expenses received by other Trustees were for reimbursement of items purchased on behalf of the church.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of ministers' stipends and employer's contributions for national insurance, pensions and housing and loan funds. Ministers' stipends are paid in accordance with the 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) was £39,856.

Unrestricted donations by Trustees of the Charity amounted to £27,904.

There were no other transactions with trustees or related parties during the year (2024: nil).

14. Pension commitments

The Charity operates an auto-enrolment pension scheme with NEST for all eligible employees. Employer contributions to the scheme are disclosed in note 7.

15. Volunteers

The Church benefits from the services of many volunteers from within the congregation: in supporting Sunday worship, in teaching at our children and youth based programmes on a Sunday and during the week, in helping with hospitality and administration and in volunteering on other outreach services we provide to our local community. We are indebted to all those who minister on our behalf in this way.

16. Restatement of comparatives

The accounts have been restated this year from the Receipts and Payments basis to the Accruals method. This has resulted in the following adjustments to the comparatives this year:

2023 brought forward reserves

2023 reserves, as previously stated	200,287
Add:	
Fixed assets - church buildings	1,140,500
Investments - at market value	28,046
Gift aid due but not received	3,627
Deduct:	
Bills due but not paid	(4,531)

2023 reserves, restated

1,367,929

2024 deficit

2024 deficit, as previously stated	(35,580)
Add:	
Unrealised gains on investments	2,199
Gift aid due but not received	3,199
Bills from 2023 paid but accrued last year	4,531
Deduct:	
Bills due but not paid	(1,915)
Gift aid for 2023 received	(3,627)

2024 surplus, restated

(31,193)

Restated 2024 reserves carried forward

1,336,736

Bathgate Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

Appendix 1

The following served as Trustees during the period of the Report:

<u>KIRK SESSION</u>	
Rev Alexander McAspurren (Moderator) (appointed 5/5/25)	Anne Noble
Prof Adebayo Adeloje (appointed 5/10/25)	Elizabeth Orr
John Armstrong	Janette Peel
Netta Armstrong	Janet Purdie
Janice Boshell	Callum Rhind
Dorothy-Anne Brown	Christine Robertson
James Campbell (appointed 5/10/25)	David Robertson
George Dixon (appointed 5/10/25)	Graeme Robertson
Elizabeth Drysdale	Neil Samuel
Agnes Ferris	Shona Sanderson
Margaret Firth	Elan Simpson
Adele Gill	Edith Spence
Colin Hardie	Phyllis Sproul
Jennifer Hayburn	Elizabeth Stein
Brenda Kilpatrick	Karen Thomson (appointed 12/5/24)
Jean Logie (appointed 12/5/24)	William Weir
Scott Mathieson	James Wilson
David McComb	John Wood
Dr Carolyn McCusker	Rev Dr Nelu Balaj (resigned 5/5/25)
Ian McLean	Murray Aitken (died 14/7/25)
Angus McLeod	Anne Graham (appointed 12/5/24; died 9/6/25)
Crawford Morgan	John Macfarlane (resigned 14/8/25)
	George Pate (resigned 14/8/25)