

Scottish charity number: SC007418

Congregation number: 010126

(previously 020138)

Bathgate Parish Church of Scotland
(previously Bathgate High Parish Church of Scotland)

Annual Report and Accounts

Year ended 31 December 2023

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2023

The Trustees present the annual report and accounts for Bathgate Parish Church of Scotland for the year ended 31 December 2023.

Reference and Administrative Information

Charity Name: Bathgate Parish Church of Scotland

Charity Registration Number: SC007418

Congregation Reference No: 010126

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

Trustees

See Appendix 1, Page 14

Principal Office-bearers

Interim Moderator: Rev Nelu Balaj

Locum: Mr David Wilkie

Session Clerk: Anne Noble (from 1 November 2023)
Ian McLean, Liz Orr, John Wood (all until 31 October 2023)

Clerk to the Board: Brenda Kilpatrick (until 31 October 2023)

Treasurer: Crawford Morgan (from 1 January 2024)
Ian McLean (until 31 December 2023)

Deputy Treasurer: Ian McLean (from 1 January 2024)

Independent Examiner:

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

Bankers:

Royal Bank of Scotland
8 Hopetoun Street
Bathgate
EH48 4EU

Bank of Scotland
50 Hopetoun Street
Bathgate
EH48 4EU

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2023

Structure, Governance and Management

Structure Changes

Bathgate Parish Church of Scotland was established on 1 November 2023 with the union of Bathgate High Parish Church and Bathgate St John's Church. The new charity continues under the OSCR registration number of Bathgate High Parish Church.

Governing Document

The Church was administered in accordance with the terms of the Model Deed of Constitution until 31 October 2023. Following the union, the Church has adopted the Church of Scotland Unitary Deed of Constitution.

Recruitment and Appointment of Trustees

Under the Model Deed of Constitution, until 31 October 2023, members of the Kirk Session and the Congregational Board were the charity 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 and meets at regular times throughout the year. Since the Union, Kirk Session has agreed to meet every two months. Five new working groups have been formed and they will 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 are held in the names of Trustee, Ian McLean along with Rev John Paterson and Stewart Waugh, both of whom are no longer Trustees.

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 45 – 55 meet for worship in the former High Church with a further 25 – 40 in the former St John's Church.

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

- Sunday - Morning Worship, Creche, Sunday School
- Monday - Choir
- Tuesday - Food Bank, High Kids Pre-School Zone, Boys' Brigade - Anchor, Junior and Company Sections, Quarterly LINK Collation Team, Scottish country dancers, Guild (former St John's)
- Wednesday – Guild (former Bathgate High), Girls Brigade

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2023

Objectives and Activities (continued)

- Thursday - High Kids Pre-School Zone
- Friday - Flower Committee
- Saturday - Monthly Coffee Morning on the 3rd Saturday of each month

Additionally, our Church Office operates Monday - Wednesday and Friday mornings from 10am - 12 noon.

Achievements and Performance

Church life

During 2023, we continued without a minister and were served faithfully by our Locum, Mr. David Wilkie. We complied fully with all the requirements of the Presbytery Planning process which resulted in the formal union of Bathgate High and Bathgate St John's taking place from 1 November 2023. Both former churches are worshipping separately until Easter 2024. Thereafter the worship centre will be the former Bathgate High Church buildings.

Bathgate High and Bathgate parish churches have worked well as part of Bathgate Churches Together, sharing united services during The Week of Prayer for Christian Unity, Holy Week, Christian Aid, Christmas Day and New Year's Day. The very popular Christingle Service was held on Christmas Eve and was open to all churches. It was well attended and much appreciated. A series of Ecumenical Advent Studies was held during December finishing at Epiphany.

Sunday School

This year, with the union of the churches, the Sunday Schools have also amalgamated. The two regular children attending at St John's joined and were welcomed to the Sunday School at the High and have been active participants since. Our numbers remain fairly small with around 11 children aging from pre-school to 1st year at secondary. This presents some challenges to ensure that we have activities suitable for a wide range of age groups, so we have continued to use Trueways web-based material which has a core story with activities that can be adapted for primary through to teen.

We performed a Nativity to the congregation despite our limited numbers, again asking the congregation to help with the music, and by co-opting three parents to take active roles which seemed to be well received. Since returning from Christmas, numbers have been regular which is encouraging.

Flower Committee

Despite the difficult times facing us all, the Flower Committee are extremely grateful to members and friends of the congregation who, week by week, continue to generously gift flowers for church use. Many thanks for doing so.

During the year a total of 114 arrangements were delivered to members of our church family at home, in sheltered accommodation and in care homes.

Regrettably, we are still having to limit one name per week on the Flower Calendar due to illness, ongoing staff difficulties and (despite repeated appeals) an extreme shortage of delivery drivers. Hopefully this will improve in 2024.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2023

Achievements and Performance (continued)

Choir

Monday evening at choir practice is a joyful time of song, fellowship and fun as we rehearse our weekly anthems and prepare to lead the praise at Sunday worship.

We begin every practice with a prayerful reflection from Liz, followed by our customary scales and arpeggios to warm our voices. Then it is onto our anthem list, which is currently planned to Pentecost. The anthem list is 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/singers. The musical beauty of each hymn is different and together, we decide on solo verses, soprano/alto duet, 4-part harmony of verses, unison as best fitting the individual hymn.

At the end of the practice, Agnes leads us in our closing prayer as we prepare to make our way home again.

We meet again on the Sunday morning at 10:30am, prior to morning worship, to sing through the hymns on the Order of Service.

Foodbank

The Foodbank continues to be open each Tuesday from 10am–12 noon, except during 2 weeks at Christmas and some odd Tuesdays throughout the year when the hall is used for the church Thrift shop. At these times, we provide extra groceries beforehand. All our customers reside in either Bathgate or Boghall.

We have 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. The groceries are all tinned, dried or longlife and are checked for 'use by' dates, sorted and stored in a large hall cupboard.

Our donations of money and groceries are gifted by individuals and groups of Bathgate and include donations on a regular basis from the following: Bathgate Parish Church; St. Mary's Church; EU Church; Morrisons; Scotmid; Train Drivers Union; Bathgate Thistle Community Football Club; Windyknowe Primary School. Every donation is acknowledged and thanked.

On average this year, we served 22 clients each week, with a mixture of single people, couples and families.

Thrift Shop

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 over £14,000 for Church funds and 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 former St John's Church Guild met on a Tuesday afternoon while the former High Church Guild met on a Wednesday afternoon. The membership of each is around 25. Both Guilds have enjoyed some interesting speakers, Bible study and times of refreshment and fellowship.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2023

Achievements and Performance (continued)

Scottish Country Dancers

This group resumed their post-Covid activities in the autumn on Tuesday afternoons in the lesser hall. Numbers attending are down a bit from before Covid but there is still much dancing, laughter and fellowship enjoyed by all.

Pre-school group

Bathgate High Church pre-school group operates on a Tuesday from 1-2.15pm and on a Thursday from 10-11.15am. It is supported by volunteers however we could do with increasing our volunteer pool to enable people to help on a rota basis rather than weekly.

We 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
- Baby corner
- Snack area
- Tea/coffee tables for the adults

The cost per child is a £1.50 donation. Children receive snack and a drink and adults can have a tea or coffee inclusive of the donation. 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 15-20 on a Tuesday and 20-25 on a Thursday. The parents 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.

At the end of the year we held 2 Christmas parties which were a big success. There were between 25-35 names on the list each party day so Santa was a very busy man!

I was recently contacted by 2 local health visitors who were hoping to perhaps start a community outreach programme where they could come along to some of our sessions and answer any questions the parents may have about their children's development, feeding, behaviour etc. They could also bring their scales along if parents wanted their babies weighed. This would be a positive link with the local community as they mentioned a decline in attendance at clinics, so when we are able to support this initiative it could boost the number of families being seen by health visitors.

The success of our group is largely down to the volunteers who give up their time to set up, make teas/coffee/snack and tidy away again. I am extremely grateful for all their help.

Boys' Brigade

With our numbers down at the end of 2022, we carried out a recruitment drive through the local school's Facebook page and parents' blog pages. On starting back in September, we had 5 Anchor boys and 9 Junior Section boys, then gained another 4 Junior Section boys later in the year. These are supported by 2 officers, 1 parent helper and 1 student helper. As we will not have any boys of an age to move up to Company Section we will continue to operate with only Anchor and Junior Sections. The Company continues to be self financing.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2023

Achievements and Performance (continued)

Girls' Brigade

The company has been in existence for some 36 years and at present numbers are still being built up again after we had to stop face to face meetings during Covid. We have over 40 members of the company – adults and girls.

Explorers (P1-P3)	6 regular attenders
Juniors (P4 -P7)	21 regular attenders
Brigadiers (S1-S6)	5 regular attenders
Leaders	10 ladies attending regularly and at various levels of training

We are grateful to have so many leaders.

Each section has provided an account of what they have been working on this session.

Explorers

Our Explorers have been introduced to Gracie Bee 🐝 and learned the Girls Brigade motto to Seek, Serve & follow Christ, learning also about our Girls Brigade Badge and what the symbols represent.

Juniors

The Juniors this year have been following the topic of kindness. We have explored lots of different ways we can be kind to each other, the environment and to ourselves. We have written to a Girls' Brigade Company in Singapore in the hope we can establish a pen pal relationship to find out more about the ways in which we are similar and the ways in which we are different.

Brigadiers

This year we have looked at Saints - their lives and how this compares today. We made jewellery which we hope to sell at our coffee morning. We have one girl this year completing her Brigadier Brooch. This is the highest award a girl can receive from the Company.

Future plans

Looking forward to 2024, we hope to prepare ourselves to select and receive a minister for this new charge. We also hope to strengthen our relationships with the other churches in the town, pool our resources for outreach within the community and build up an Ecumenical expression of Christian Unity. Bathgate Parish Church is aiming to focus on mission, ways that we can (hopefully with the other churches) extend God's love and grace to serve those around us, especially in these challenging and difficult times when needs have never been greater. Our prayer is to 'grow His Church'.

Financial Review

Our financial results are set out on pages 9 and 10 and show a surplus this year of £61,037 (2022: deficit of £19,572).

This surplus is clearly due to the transfer in of St John's funds totalling £65,757. Without this transfer, our results would show a deficit of £4,720.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2023

Reserves Policy

It is the Trustees' policy to hold reserves of approximately 6 months of the unrestricted expenditure of the Charity. At 31 December 2023, the level of unrestricted general funds was £88,322 (2022: £47,033) which meets this target.

Approved by the Trustees and signed on their behalf:

Anne Noble
Session Clerk
21 March 2024

Bathgate Parish Church of Scotland

Report of the Independent Examiner to the Trustees for the year ended 31 December 2023

I report on the accounts of Bathgate Parish Church of Scotland for the year ended 31 December 2023 which are set out on pages 9 to 16.

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 (as amended).

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 (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 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 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 9 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 CA
Cornerstone Accounting Ltd

11 Erngarth Road
Bo'ness
EH51 9DP

Date: 22 March 2024

Bathgate Parish Church of Scotland

Receipts and Payments Account

For the year ended 31 December 2023

		2023			2022	
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	Total Funds £
Receipts						
Donations	2	70,407	13,647	-	84,054	69,906
Legacies		-	-	-	-	5,500
Fundraising receipts		8,710	-	-	8,710	11,419
Manse rental		15,218	-	-	15,218	5,064
Hall lets		250	-	-	250	730
Weddings and funerals		2,225	-	-	2,225	2,245
Investment income		1,091	2,846	237	4,174	827
Bank interest		29	2	51	82	6
Other receipts		-	-	-	-	8,254
Transfer in St John's balances at 31/10/23		55,788	1,101	8,868	65,757	-
Total receipts		153,718	17,596	9,156	180,470	103,951
Payments						
Fundraising costs	3	250	-	-	250	173
Costs of charitable activities	3	89,488	28,461	-	117,949	122,650
Support costs	3	1,234	-	-	1,234	700
Total payments		90,972	28,461	-	119,433	123,523
Surplus/(deficit) for the year before transfers		62,746	- 10,865	9,156	61,037	- 19,572
Transfers between funds	-	21,457	21,457	-	-	-
Surplus/(deficit) for the year after transfers		41,289	10,592	9,156	61,037	- 19,572
Fund balances brought forward		47,033	81,281	10,936	139,250	158,822
Fund balances carried forward		88,322	91,873	20,092	200,287	139,250

Bathgate Parish Church of Scotland

Statement of Balances

As at 31 December 2023

	2023				2022
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	Total Funds £
Bank and Deposit Balances					
Balances brought forward	47,033	81,281	10,936	139,250	158,822
Surplus/(deficit) for the year	41,289	10,592	9,156	61,037	(19,572)
Balances carried forward	88,322	91,873	20,092	200,287	139,250
Investments at Market Value					
<i>Church of Scotland Investors Trust Growth Fund</i>					
Unit price £5.83 (2022: £5.40)					
Calder Bequest (1,570 units)	-	-	9,153	9,153	8,478
Stipend Endowment Fund (250 units)	-	-	1,458	1,458	1,350
General purposes fund (1,200 units)	-	-	6,996	6,996	-
Miss L Cunningham bequest fund (892 units)	-	-	5,200	5,200	-
<i>Church of Scotland Investors Trust Income Fund</i>					
Unit price £10.96 (2022: £10.56)					
Miss A McLeish bequest fund (92 units)	-	-	1,008	1,008	-
Miss MJ Walker bequest fund (386 units)	-	-	4,231	4,231	-
	-	-	28,046	28,046	9,828
Statement of assets					
Manse - 19 Hunter Grove, Bathgate				No value provided	No value provided
Manse - Mid Street, Bathgate				No value provided	-
Gift aid due	3,627	-	-	3,627	2,460
	3,627	-	-	3,627	2,460
Statement of liabilities					
Locum salary	2,255	-	-	2,255	-
Retiral offerings and charitable donations due	870	-	-	870	-
Independent examination fee	960	-	-	960	700
PAYE payable	326	-	-	326	300
Payroll fees	120	-	-	120	300
Wages payable	-	-	-	-	505
	4,531	-	-	4,531	1,805

The notes on pages 11 to 16 form an integral part of these accounts.

The accounts were approved by the Kirk Session on 21 March 2024.

For and Behalf of the Kirk Session:

..... Anne Noble, Session Clerk

..... Crawford Morgan, Treasurer

Bathgate Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The accounts are prepared on the Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Funds

Funds are classified as follows:

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects 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 funds.

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 objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced. The income from the funds is used for the purposes defined in accordance with the terms of the endowment fund.

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 accounts

For the year ended 31 December 2023

	2023			2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
2 Donations				
Offerings	49,763	3,922	53,685	49,601
Gift Aid tax recovered	11,505	823	12,328	12,950
Foodbank donations	-	4,994	4,994	3,736
Congregational Groups	8,445	1,611	10,056	2,381
Other donations	694	2,297	2,991	1,238
	70,407	13,647	84,054	69,906
3 Payments				
Fundraising costs				
Offering envelopes	250	-	250	173
Charitable activities				
Giving to Grow contributions	39,801	-	39,801	42,818
Presbytery dues	886	-	886	1,722
Locum salary and expenses	10,270	-	10,270	7,505
Other salary costs	16,470	-	16,470	14,137
Pulpit supply	1,220	-	1,220	120
Ministerial expenses	146	-	146	-
Music	1,074	-	1,074	1,176
Repairs and maintenance	-	20,724	20,724	20,590
Manse letting fees and maintenance	-	-	-	13,281
Heat and light	6,414	-	6,414	7,279
Church insurance	6,870	-	6,870	5,502
Waste collection and cleaning materials	1,444	-	1,444	1,265
Stationery and printing	1,477	-	1,477	1,338
Telephone and internet costs	1,685	-	1,685	850
IT and website costs	300	-	300	280
Foodbank costs	-	5,046	5,046	1,222
Sunday School costs	-	-	-	135
Charitable donations	1,224	1,508	2,732	-
Other expenses	207	1,183	1,390	3,430
	89,488	28,461	117,949	122,650
Support costs				
Cornerstone Accounting fees:				
Independent examination	800	-	800	700
Payroll fees	434	-	434	-
	1,234	-	1,234	700
TOTAL	90,972	28,461	119,433	123,523

Bathgate Parish Church of Scotland

Notes to the accounts

For the year ended 31 December 2023

4 Trustees payments and expenses

During the year, 3 Trustees received reimbursement of expenses totaling £5,353. These were for Foodbank items and office expenses paid on behalf of the church. One Trustee, Mrs Jean Logie was paid £8,400 for her services as Church Officer (2022: £7,700). The Trustees are not paid for their service as Trustees and no other reimbursements were made to Trustees.

5 National stipend

All Church of Scotland Congregations contribute to the National Stipend Fund which bears the costs of all Ministers' stipends and employers' contributions for National Insurance, Pension and Housing & Loan Fund. 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 £30,135 and the maximum stipend in the 5th and subsequent years was £37,032.

6 Charitable donations

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

	2023 £	2022 £
Church retiring collections:		
Carers of West Lothian	1,057	-
DEC Syria/Tukey earthquakes	605	-
Christian Aid	507	914
Poppy Scotland	204	185
Give a Duck	111	-
Water Aid	65	65
Smile	62	62
Ukraine appeal	-	500
Guild collections:		
Poppy Scotland	81	72
Jak's Den	-	160
Sunday School collections:		
Vine Trust	40	86
	<u>2,732</u>	<u>2,044</u>

Further payments of £510 to Christian Aid and £360 to Alzheimer Scotland had been collected and were due to be distributed after year-end.

Bathgate Parish Church of Scotland

Notes to the accounts

For the year ended 31 December 2023

7 Funds analysis

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted Funds					
General fund	46,802	131,205	90,853	832	87,986
Sunday School fund	231	224	119	-	336
Fabric fund	-	300	-	300	-
Hall broadband fund	-	315	-	315	-
JW Rossie fund	-	716	-	716	-
Library fund	-	194	-	194	-
Lindsay legacy fund	-	1,113	-	1,113	-
Miss A McLeish bequest fund	-	1,059	-	1,059	-
Miss L Cunningham bequest fund	-	3,273	-	3,273	-
Miss MJ Walker bequest fund	-	5,805	-	5,805	-
Mrs Griffith's donation fund	-	509	-	509	-
Wester Inch fund	-	9,005	-	9,005	-
Total Unrestricted Funds	47,033	153,718	90,972	- 21,457	88,322
Restricted Funds					
Special fabric fund (COSIT)	75,152	2,846	-	-	77,998
Ordinary fabric fund (RBS)	- 739	4,598	20,736	21,957	5,080
Food Bank	5,942	4,994	5,046	-	5,890
Flower Committee	576	147	299	-	424
Guild	350	1,611	953	- 500	508
Collections for third parties	-	2,297	1,427	-	870
Junior church fund	-	1,103	-	-	1,103
Total Restricted Funds	81,281	17,596	28,461	21,457	91,873
Endowment Funds					
Calder Bequest fund	2,482	220	-	-	2,702
Dawson fund	8,454	8	-	-	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	10,936	9,156	-	-	20,092
TOTAL FUNDS	139,250	180,470	119,433	-	200,287

Nature and purpose of funds - provided overleaf

Bathgate Parish Church of Scotland

Notes to the accounts

For the year ended 31 December 2023

7 Funds analysis (continued)

Nature and purpose of funds:

Unrestricted funds:

The *General fund* is for the general use of the Church.

The *Sunday School fund* is designated for the use of the Sunday School.

The *10 new funds* listed in unrestricted funds this year relate to funds brought on from St John's Bathgate church as part of the Union. These funds were defined as 'special funds' in the accounts of the church in the past which have been assessed as being equivalent to designated funds. The new combined Kirk Session has taken the decision to amalgamate all designated fund balances back in with the general fund this year.

Restricted funds:

The *Fabric (Special) fund* is for the next phase of the special works programme for repairs to the church windows and outside stonework.

The *Fabric (Other) fund* is for general fabric repairs and maintenance.

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

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 *Collections for third parties fund* holds the monies raised through fundraising and retiral collections on behalf of third party organisations. £360 is due to Alzheimer Scotland and £510 to Christian Aid at the year-end.

The *Junior church fund* holds funds raised by St John's Bathgate for the children of the church.

Endowment funds:

The *Calder bequest fund* relates to an endowment held for the needy of the Parish and is administered by the Minister. This fund holds the interest earned on this endowment.

The *Dawson bequest fund* relates to an endowment held for the needy of the Parish. This fund holds the interest earned on this endowment.

The *Lindsay organ fund* relates to an endowment held to maintain the organ. This fund holds the interest earned on this endowment.

The *Lindsay bequest fund* relates to an endowment held for activities to support children within the church. This fund holds the interest earned on this endowment.

The *Mrs Kirk bequest fund* relates to an endowment to be used at the discretion of the Kirk Session. This fund holds the interest earned on this endowment.

The *Kirk Session benevolent fund* relates to an endowment held for the Kirk Session to share funds with the needy in the parish. This fund holds the interest earned on this endowment.

Bathgate Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2023

Appendix 1

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

<u>KIRK SESSION</u> Rev Nelu Balaj (Interim Moderator) Murray Aitken Janice Boshell Dorothy-Anne Brown Elizabeth Drysdale Agnes Ferris Margaret Firth Adele Gill Colin Hardie Jennifer Hayburn Brenda Kilpatrick Carolyn McCusker John Macfarlane Ian McLean Angus McLeod Crawford Morgan Elizabeth Orr George Pate Janette Peel Janet Purdie Callum Rhind Christine Robertson	David Robertson Graeme Robertson Neil Samuel Shona Sanderson Edith Spence Phyllis Sproul Elizabeth Stein Janette Waddell William Weir James Wilson John Wood Mary Anderson (deceased 15/3/24) John Armstrong (appointed 1/11/23) Netta Armstrong (appointed 1/11/23) Scott Mathieson (appointed 1/11/23) David McComb (appointed 1/11/23) Anne Noble (appointed 1/11/23) Elan Simpson (appointed 1/11/23) Christine Macfarlane (resigned 31/10/23) Duncan MacPherson (deceased 16/6/23) Hugh Ferguson (deceased 7/1/23)
<u>CONGREGATIONAL BOARD (until 31 October 2023)</u> Jim Campbell (resigned 31/10/23) Anne Graham (resigned 31/10/23) Jean Greenock (resigned 31/10/23)	Jean Logie (resigned 31/10/23) Louise Sedgewick (resigned 31/10/23) Karen Thomson (resigned 31/10/23)