

Scottish charity number: SC007418
Congregation number: 010126

Bathgate Parish Church of Scotland

Annual Report and Accounts
Year ended 31 December 2024

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2024

The Trustees present the annual report and accounts for Bathgate Parish Church of Scotland for the year ended 31 December 2024.

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 15

Principal Office-bearers

Interim Moderator:	Rev Nelu Balaj
Locum:	Mr David Wilkie
Session Clerk:	Anne Noble
Treasurer:	Crawford Morgan
Deputy Treasurer:	Ian McLean

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 2024

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 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 at regular times throughout the year. Since the Union, Kirk Session has agreed to meet every two months. 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 are held in the names of Trustee, Ian McLean, along with Rev John Paterson and Stewart Waugh, both of whom are no longer Trustees. The title deeds are in the process of being transferred to the Church of Scotland General 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 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, High Kids Pre-School Zone, Scottish Country Dancers, Boys' Brigade
- Wednesday – Guild, Girls Brigade
- Thursday - High Kids Pre-School Zone
- Friday - Flower Committee
- Saturday - Monthly Coffee Morning on the 3rd Saturday of each month
- Quarterly CONNECTED newsletter Collation Team

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

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Achievements and Performance

Church life

During 2024, we continued without a minister and were served faithfully by our Locum, David Wilkie. We have continued to develop as a worshipping community. In addition to our normal worship services we have had two Café Church sessions to allow discussion within the united congregation, to collect different points of view and come to a shared vision of our way forward. Members of the congregation have also led services when our Locum was on holiday.

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

This year we are fully established as Bathgate Parish Church Sunday School. Our numbers remain fairly limited but we have between 5-13 children from Pre-school to 1st year at Secondary School. This does create challenges to ensure that we have activities suitable for a wide range of age groups every week, so we use a variety of online materials adapted for different ages and we often show videos to deliver the message as this seems to engage the children.

We again managed to do a Nativity to the congregation even with our limited numbers. We asked the congregation to help with the musical aspect and had to have some help from a parent due to last minute illness. This as always was well received. The plan next year is to try to do an all-age nativity and try to get other organisations involved. Since returning from Christmas numbers have been fairly regular which is encouraging, and an outing to ten pin bowling is planned for February/March 2025 as a thank you to our children for their attendance.

Flower Committee

The Flower Committee struggled over last year due to illness, shortage of staff and drivers. However, this did not prevent the delivery of 110 arrangements to members within our fellowship (20 bereaved; 66 elderly/sick; 24 special occasions). To our friends who continue to generously provide/deliver flowers/gift monetary donations – grateful thanks to all.

When delivering flowers, we are always warmly welcomed into people's homes. Housebound members are especially keen to hear church news, enjoy a chat over a cup of tea, and know that they are not forgotten though no longer able to attend church. Appreciative words and letters prove flowers are still an integral part of worship and pastoral care.

We have been encouraged by the response to our plea for help and are pleased two volunteers have come forward to join our small, dedicated team. Prayerfully, better times ahead, as we move forward in faith!

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 Easter 2025. 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.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Achievements and Performance (continued)

Choir (continued)

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 or Liz lead 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 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. We also receive donations from groups and individuals. Every donation is acknowledged and thanked.

The groceries, which are all tinned, dried or long-life are checked for "use by" dates, sorted and stored in a large hall cupboard. On average this year we have had 22 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 almost £15,000 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 Guild meets on a Wednesday afternoon and the numbers have increased to 33. The Guild had many good speakers during 2024 and look forward to more good speakers entertaining us in the future.

Scottish Country Dancers

The numbers have reduced from last year. However, there are still 10 who attend country dancing. We decided to change the format slightly, but still have music, dancing and laughter and of course friendship on a Tuesday afternoon.

Pre-school group

Bathgate Parish Church pre-school group operates on a Tuesday from 1pm - 2.15pm and on a Thursday from 10am - 11.15am. It is supported by volunteers, and 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.

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.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Achievements and Performance (continued)

Pre-school group (continued)

Attendance averages between 6-10 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 14 who attended on the Tuesday and 32 who attended on the Thursday, so Santa was a very busy man!

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. The group leader is extremely grateful for all their help.

Boys' Brigade

Boys Brigade numbers continued to be down at the start of 2024 session, so we again carried out a recruitment drive through the local schools Facebook page and parents blog pages. On starting back in September, we had 7 anchor and 2 Junior Section boys. These are ably supported with 2 officers, 1 parent helper and 1 student helper. As we will not have any boys of an age to be in Company Section we will continue to operate with only 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 saw our transition of the Girls Brigade from St John's Church to Bathgate Parish Church. This was a challenging time for the leaders, but the relocation was successfully managed and there are around the same number of girls attending as last year.

- Explorers (P1-P3) - 6 regular attenders
- Juniors (P4 -P7) - 21 regular attenders
- Brigaders (S1-S6) - 5 regular attenders

Yet again we are grateful to have so many dedicated leaders who also regularly attend division meetings and events. Nine ladies attend regularly, and one is available on request.

We have two leaders enrolled for Gold Training and two Brigadiers enrolled for Leadership Training. We had one girl who received her Brigadier Brooch and have one girl working towards her Brigadier Brooch. This is the highest award a girl can receive from the Company.

Each section is working hard on various topics. These incorporate Spiritual, Physical and Educational with a little bit of fun along the way. All sections will take part in the Division competition which runs over January and February.

The Company is self-financing mainly due to an annual coffee morning fundraiser.

Future plans

Looking forward to 2025, we aim to induct a new Minister of the church in the Spring. We 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'. We are beginning to work at implementing the basis of Parish Grouping adopted this year with Boghall Parish Church.

Bathgate Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Financial Review

Our financial results are set out on pages 8 to 15 and show a deficit this year of £35,580 (2023: surplus of £61,037). The surplus last year was due to the transfer in of St John's funds, totaling £65,757.

This year, the Kirk Session has carried out a review of the bequests left to both the former Bathgate High Church and the former St John's Church. The aim was to establish whether these legacies were indeed intended to be utilized as endowments (that is, a capital sum left in perpetuity with only the interest to be spent) or whether they were actually just restricted capital sums. The outcome of this review is that the Kirk Session are satisfied that these funds have been misclassified as endowment funds and the decision was taken to transfer the balances into the appropriate restricted fund to ensure the restrictions imposed by the donor are entirely adhered to.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately 6 months of the unrestricted expenditure of the Charity. At 31 December 2024, the level of unrestricted general funds was £53,431 (2023: £88,322) which does not meet this target. The budget for next year shows a difficult financial landscape for the church again as we prepare to sell the former St John's Church and manse and continue to build the church congregation following the union. The trustees are in discussion about we best meet these challenges and a number of proposals are currently being explored.

Approved by the Trustees and signed on their behalf:

Anne Noble
Session Clerk
20 March 2025

Bathgate Parish Church of Scotland

Report of the Independent Examiner to the Trustees for the year ended 31 December 2024

I report on the accounts of Bathgate Parish Church of Scotland for the year ended 31 December 2024 which are set out on pages 8 to 15.

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: 21 March 2025

Bathgate Parish Church of Scotland

Receipts and Payments Account

For the year ended 31 December 2024

		2024				2023
	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		£	£	£	£	£
Receipts						
Donations	2	74,084	15,043	-	89,127	84,054
Legacies		-	1,750	-	1,750	-
Fundraising receipts		14,873	-	-	14,873	8,710
Manse rental		28,821	-	-	28,821	15,218
Hall lets		3,395	-	-	3,395	250
Weddings and funerals		3,160	-	-	3,160	2,225
Investment income		95	4,391	-	4,486	4,174
Bank interest		2,676	105	-	2,781	82
Transfer in St John's balances at 31/10/23		-	-	-	-	65,757
Total receipts		127,104	21,289	-	148,393	180,470
Payments						
Fundraising costs	3	418	-	-	418	250
Costs of charitable activities	3	151,525	30,230	-	181,755	117,949
Support costs	3	1,800	-	-	1,800	1,234
Total payments		153,743	30,230	-	183,973	119,433
Surplus/(deficit) for the year before transfers		(26,639)	(8,941)	-	(35,580)	61,037
Transfers between funds		(8,252)	28,344	(20,092)	-	-
Surplus/(deficit) for the year after transfers		(34,891)	19,403	(20,092)	(35,580)	61,037
Fund balances brought forward		88,322	91,873	20,092	200,287	139,250
Fund balances carried forward		53,431	111,276	-	164,707	200,287

Bathgate Parish Church of Scotland

Statement of Balances

As at 31 December 2024

	2024				2023
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
	£	£	£	£	£
Bank and Deposit Balances					
Balances brought forward	88,322	91,873	20,092	200,287	139,250
Surplus/(deficit) for the year	(34,891)	19,403	(20,092)	(35,580)	61,037
Balances carried forward	53,431	111,276	-	164,707	200,287
Represented by:					
Unrestricted funds	53,431	-	-	53,431	88,322
Restricted funds	-	111,276	-	111,276	91,873
Endowment funds	-	-	-	-	20,092
	53,431	111,276	-	164,707	200,287
Investments at Market Value					
<i>Church of Scotland Investors Trust Growth Fund</i>					
Unit price £6.38 (2023: £5.83)					
Calder Bequest (1,570 units)	10,017	-	-	10,017	9,153
Stipend Endowment Fund (250 units)	1,595	-	-	1,595	1,458
General purposes fund (1,200 units)	7,656	-	-	7,656	6,996
Miss L Cunningham bequest fund (892 units)	5,691	-	-	5,691	5,200
<i>Church of Scotland Investors Trust Income Fund</i>					
Unit price £11.06 (2023: £10.96)					
Miss A McLeish bequest fund (92 units)	1,018	-	-	1,018	1,008
Miss MJ Walker bequest fund (386 units)	4,269	-	-	4,269	4,231
	30,245	-	-	30,245	28,046
Statement of assets					
Manse - 19 Hunter Grove, Bathgate				No value provided	No value provided
Manse - Mid Street, Bathgate				No value provided	-
Gift aid due	3,199	-	-	3,199	3,627
	3,199	-	-	3,199	3,627
Statement of liabilities					
Independent examination fee	1,200	-	-	1,200	960
Retiral offerings and charitable donations due	595	-	-	595	870
Payroll fees	120	-	-	120	120
Locum salary	-	-	-	-	2,255
PAYE payable	-	-	-	-	326
	1,915	-	-	1,915	4,531

The notes on pages 10 to 15 form an integral part of these accounts.

The accounts were approved by the Kirk Session on 20 March 2025.

For and on 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 2024

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. Following an investigation into the initial bequests left and to the original intention of the use of those funds by the donors, the Kirk Session has agreed to transfer these balances into restricted funds where they can be utilised in line with the donor's wishes.

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 2024

	2024			2023
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
2 Donations				
Offerings	59,286	3,927	63,213	53,685
Gift Aid tax recovered	11,811	561	12,372	12,328
Foodbank donations	-	5,423	5,423	4,994
Congregational Groups	2,028	622	2,650	10,056
Other donations	802	3,809	4,611	2,991
	74,084	15,043	89,127	84,054
3 Payments				
Fundraising costs				
Offering envelopes	418	-	418	250
Charitable activities				
Giving to Grow contributions	63,165	-	63,165	39,801
Presbytery dues	1,470	-	1,470	886
Locum salary and expenses	11,665	-	11,665	10,270
Other salary costs	19,254	-	19,254	16,470
Pulpit supply	1,208	-	1,208	1,220
Redundancy costs	2,610	-	2,610	-
Ministry expenses	46	-	46	146
Music	1,048	-	1,048	1,074
Equipment costs	496	-	496	-
Repairs and maintenance	9,248	18,571	27,819	20,724
Manse letting fees and maintenance	5,213	-	5,213	-
Heat and light	17,885	-	17,885	6,414
Church insurance	9,980	-	9,980	6,870
Waste collection and cleaning materials	2,628	-	2,628	1,444
Stationery and printing	1,515	-	1,515	1,477
Telephone and internet costs	1,673	-	1,673	1,685
IT and website costs	686	-	686	300
Foodbank costs	-	7,191	7,191	5,046
Charitable donations	40	2,990	3,030	2,732
Bank charges	434	19	453	-
Other expenses	1,261	1,459	2,720	1,390
	151,525	30,230	181,755	117,949
Support costs				
Cornerstone Accounting fees:				
Payroll fees	840	-	840	434
Independent examiner's fee	960	-	960	800
	1,800	-	1,800	1,234
TOTAL	153,743	30,230	183,973	119,433

Bathgate Parish Church of Scotland

Notes to the accounts

For the year ended 31 December 2024

4 Trustees payments and expenses

During the year, 2 Trustees received reimbursement of expenses totaling £7,308. These were for Foodbank items and office expenses paid on behalf of the church. One Trustee, Mrs Jean Logie was paid £9,330 for her services as Church Officer (2023: £8,400). 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 £31,642 and the maximum stipend in the 5th and subsequent years was £38,884.

6 Charitable donations

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

	2024 £	2023 £
Church retiring collections:		
Christian Aid	1,716	507
Alzheimer's Scotland	360	-
Poppy Scotland	342	204
Parkinson's Disease Society	300	-
Carers of West Lothian	-	1,057
DEC Syria/Tukey earthquakes	-	605
Give a Duck	-	111
Water Aid	-	65
Smile	-	62
Guild collections:		
Poppy Scotland	102	81
Butterfly Trust	85	-
SCAA	85	-
Sunday School collections:		
Vine Trust	40	40
	<u>3,030</u>	<u>2,732</u>

Further payments of £420 to CHAS and £175 to Neil's Hugs Foundation 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 2024

7 Funds analysis

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted Funds					
General fund	87,986	126,812	153,657	(11,112)	50,029
Sunday School fund	336	292	86	2,860	3,402
Total Unrestricted Funds	88,322	127,104	153,743	- 8,252	53,431
Restricted Funds					
Special fabric fund (COSIT)	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
Collections for third parties	870	2,443	2,718	-	595
Junior church fund	1,103	-	-	- 1,103	-
Choir fund	-	250	-	-	250
Parish support fund	-	336	-	13,330	13,666
Organ fund	-	-	-	3,083	3,083
Total Restricted Funds	91,873	21,289	30,230	28,344	111,276
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	200,287	148,393	183,973	-	164,707

Nature and purpose of funds - provided overleaf

This year, significant work has been done by the Finance Committee of the Kirk Session to review the bequests left to both the former Bathgate High Church and the former St John's Church. The aim was to establish whether these legacies were indeed intended to be utilised as endowments (that is, a capital sum left in perpetuity with only the interest to be spent) or whether they were actually just restricted capital sums.

The outcome of this review is that the Kirk Session are satisfied that these funds have been misclassified as endowment funds and the decision was taken to transfer the balances into the appropriate restricted fund to ensure the restrictions imposed by the donor are entirely adhered to.

Further information on these transfers are provided overleaf.

Bathgate Parish Church of Scotland

Notes to the accounts

For the year ended 31 December 2024

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.

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. £420 is due to CHAS and £175 to Neil's Hugs Foundation at the year-end.

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

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

The *Parish support fund* is a new fund this year to hold funds from those legacies left for the needy of the parish. This year, the balance from the Calder bequest fund, the Dawson bequest fund and the Kirk Session benevolent fund have been transferred into this fund.

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

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 2024

Appendix 1

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

<u>KIRK SESSION</u>	
Rev Nelu Balaj (Interim Moderator)	Anne Noble
Murray Aitken	Elizabeth Orr
John Armstrong	George Pate
Netta Armstrong	Janette Peel
Janice Boshell	Janet Purdie
Dorothy-Anne Brown	Callum Rhind
Elizabeth Drysdale	Christine Robertson
Agnes Ferris	David Robertson
Margaret Firth	Graeme Robertson
Adele Gill	Neil Samuel
Colin Hardie	Shona Sanderson
Jennifer Hayburn	Elan Simpson
Brenda Kilpatrick	Edith Spence
Scott Mathieson	Phyllis Sproul
David McComb	Elizabeth Stein
Carolyn McCusker	William Weir
John Macfarlane	James Wilson
Ian McLean	John Wood
Angus McLeod	Mary Anderson (deceased 15/3/24)
Crawford Morgan	Janette Waddell (resigned 15/11/23)