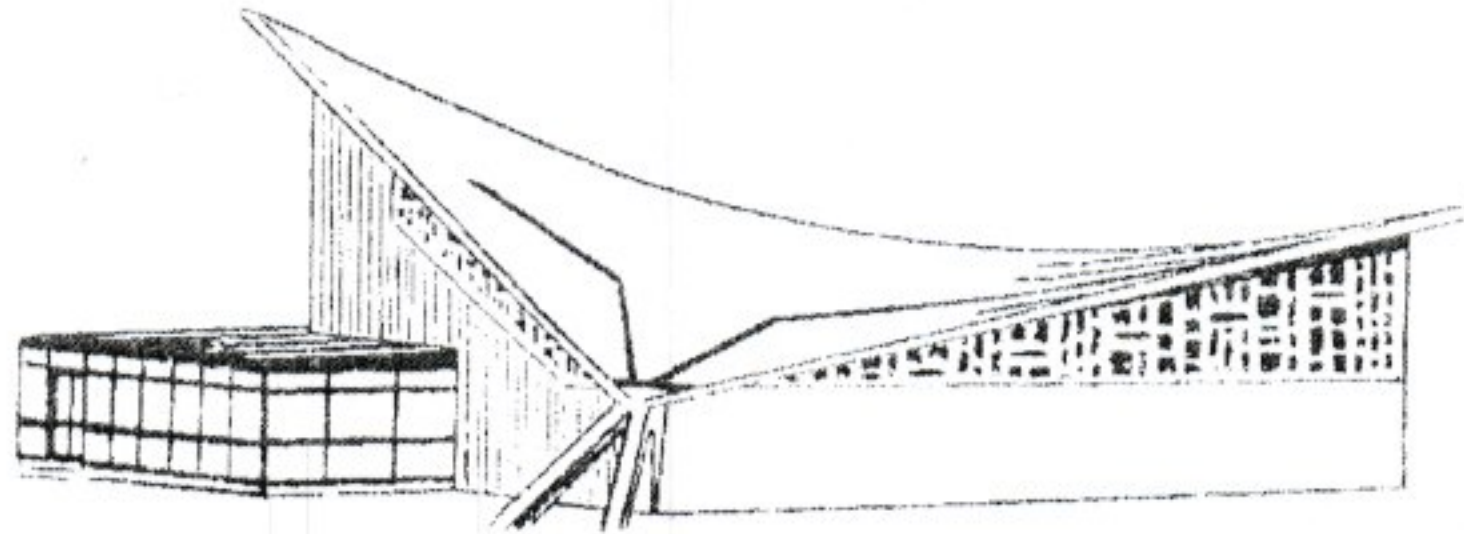


The Church of Scotland

Boghall Parish Church of Scotland, Bathgate



Congregation No: 020137

Scottish Charity No: SC 001881

**Receipts and Payments Accounts
for
Year ended 31 December 2025**

Reference and Administrative Information

Charity Name: Boghall Parish Church of Scotland, Bathgate

Charity Registration Number: SC001881

Congregation Reference No: 020137

Contact Address: Annette Muir
31 Farrier Court
Blackburn
EH47 7QN

Trustees

Kirk Session

Active Elders

Mary Arndt, Tara Billes-Shannon (from 07/12/2025), Karen Boath, Christine Byron, Maureen Cousar (moved 31/05/2025), John Dunleavy, Kathy Dunleavy, Mairi Findlay, Robert Gemmell, Rev Hanneke Janse van Vuren (until 26/03/2025), Beth Lockhart, Alistair McKenzie (from 07/12/2025), Susan Mackenzie, Murray McLauchlan, Duncan McMillan (resigned 31/03/2025), Malcolm McNeill (from 31/12/2025), Diane Samuel, Margaret Samuel, Ann Scott, Eleanor Sterrick, Mark Sterrick, Lynn Sutherland (from 07/12/2025), Frank Stewart, Janice Welsh, Rev Dawn Westwood (from 26/03/2025) and Marie Williams.

Principal Office-bearers

Interim Moderator	Hanneke Janse van Vuren (until 26/03/2025)
Minister	Dawn Westwood (from 26/03/2025)
Session Clerks: (Joint)	Robert Gemmell and Murray McLauchlan
Church Treasurer:	Janice Welsh (until 31/05/2025), Annette Muir (from 01/06/2025)

Independent Examiner

Alistair J MacBride, CA
24 Starlaw Gardens
Bathgate
West Lothian
EH48 1NL

Bankers

Bank of Scotland
PO Box 1000
BX2 1LB

Trustees' Annual Report Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session consists of the Minister, or Interim Moderator, and the Elders. The Minister is elected by the Congregation and inducted by Presbytery. The Elders are chosen from those Members of the Church who are considered to have the appropriate gifts and skills.

Organisational Structure

The Kirk Session is moderated by the Minister and is responsible for all affairs within the Church and, normally, meets ten times in a year. Certain responsibilities are delegated to the Finance and Property Committees and the Worship, Outreach and Pastoral Teams. Reports are submitted to Session as appropriate.

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.

The following **information** detailing **Objectives and Activities** of the congregation of **Boghall Parish Church of Scotland, Bathgate** has been broken down into relevant headings and there may be a slight overlap with some items.

Mission Statement

The Mission Statement of Boghall Parish Church of Scotland, Bathgate, reads

"By God's Grace, we seek to serve Him in our community and elsewhere, by sharing the love of Jesus, and to grow in our faith and fellowship through the reading and preaching of His Gospel, and prayer."

Trustees' Annual Report (cont.)

Year ended 31 December 2025

Our minister, Rev Dawn Westwood, was inducted into Boghall on 26 March 2025. We gave thanks for the work of our Interim Moderator and the many colleagues who supported us during our time of vacancy. Over the past year we have continued to worship, pray, and offer pastoral care and outreach, seeking to keep Boghall Church a place of worship at the heart of the community.

Reverend Dawn Westwood and her family have brought a renewed vigour and energy to the whole church and the wider community, especially in outreach. Dawn has quickly established links throughout the local community, including the primary and secondary schools in the parish. This has been reflected in the increasing number of baptisms and those seeking to join the church.

Café Church takes place at the end of each month and, with an increase in young people and their families attending, we have restarted Sunday Club on Sunday mornings. We also have a monthly Sunday evening gathering for our teenagers a time for fun and fellowship together.

Our church and hall buildings are well used, often every day, hosting a range of all-age activities including youth organisations and the various groups and committees that make up the Kirk Session under the Unitary Constitution. We also offer hall lets at an affordable price for local birthday parties and community events. We continue to support those in our local community by the formation of a foodbank twice weekly, in a supportive and welcoming space.

Regular community groups include Tae Kwon-Do, Gamblers Anonymous, and Artlink a charity supporting people experiencing isolation and mental health struggles. Artlink continues to grow and thrive in its work within the community. This extends to Thursdays, when young men from the Cairn Hotel share a meal together in the church, helping build belonging, and weekly ESOL classes are held to support learning English.

Our church house group on a Tuesday afternoon, led by elders and members exploring issues and theme of faith, e.g a Lenten study group available to all members of the community. Our Friendship Café continues on Wednesday mornings during school term time, when pupils from Boghall Primary School serve tea and coffee, play games and chat with members of the congregation an experience enjoyed by all.

All of this relies on the generous giving of time, talents and money from members and adherents. We give particular thanks to our treasurer, property team, session and session clerks for the work they faithfully carry out in supporting the church's life and witness in Boghall and beyond.

Achievements and Performance

Our current membership roll stands at 176 communicant members and 38 adherents, with an average Sunday morning attendance of approximately 70 on average within the Sanctuary and 10-15 people worshipping online. Worship is also livestreamed on Facebook so that people can join in throughout the week, and a recording is uploaded to our YouTube channel. We have recently upgraded our audio and visual systems to make online worship a fuller and more accessible experience for those joining from home. This helps Boghall Church connect with as many people as possible in line with our mission and outreach. The church also maintains an active Facebook page and website where events and activities are shared with the wider community.

Worship

Sunday morning worship continues each week, with the last Sunday of the month taking the form of Café Church as we explore different styles of worship together. Over the year services have also been led by the Girls' Brigade, the Outreach Group.

We continue to hold joint Holy Week and Advent services, both ecumenically and with our parish grouping of Bathgate Parish. In December we held our annual Christmas Celebration, with choirs from the Girls' Brigade, St Columba's RC School, Boghall Primary School and our pop-up church choir taking part. Their joyful singing, alongside readings, prayers, music and congregational praise, was enjoyed by a large congregation. We also have a bereavement service prior to advent to recognise that Christmas is not always an easy time for people who have had bereavement and to show support in this. We also re introduced a Watchnight service which was very well attended, by congregation members and members from the community. A more informal time of worship takes place on Tuesday afternoons as our "House Group". Although it meets in the church building, this arrangement suits most people and has enabled some to attend who otherwise might not have managed. Numbers have grown to around 15 participants.

There is also a weekly prayer gathering of around 10 people on Wednesday evenings, which we hope to develop into a short midweek "Peace in the Week" service available both in person and online. A recent Bible study was also shared with our brothers and sisters in Christ from across Bathgate. At Boghall, worship continues to be inclusive and shared, making use of different formats and the many gifts within the congregation.

Trustees' Annual Report (cont.)

Year ended 31 December 2025

Outreach

We have an active Outreach Committee working on behalf of the church to engage with the local community and to highlight wider issues for the congregation to support in practical ways. Last Easter we held communion in the garden with an Easter breakfast in the hall at 9.30 which was well attended.

During the year we led several all-age services, including a Sundae Sunday where ice cream was served and funds were raised for an HIV/AIDS charity. At Harvest we raised a substantial amount for Sight Savers, and at our Toy Service many gifts were donated for children across West Lothian through River Kids, while messages of hope were also shared worldwide through EMMS.

Weekly there is a flower ministry that is given to people to mark anniversaries, both to celebrate and bring comfort to those within the community, there is also a prayer shawl ministry, where a physical prayer shawl is knitted then given to someone in a time of need, to show prayers for them and also bring comfort, both these ministries are very much appreciated by those who receive them.

We continue to work alongside a range of organisations including Christian Aid, Blythswood Care (shoebox appeal) and the Scottish Bible Society. We supported the VIVA Boghall Fun Day. Ongoing support is also given to Dr Graham's Homes in Kalimpong, India, and Mulanje Mission Hospital, both directly and through EMMS.

Our links with local schools remain strong. Boghall Primary once again held their Christmas and Easter services in the church. The weekly Friendship Café, led by Boghall Primary pupils, continues to bring all ages together for tea and conversation. Both primary schools and the high school also took part in the Christmas Celebration service, which was enjoyed by all. We maintain regular contact with the high school, offering support and involvement wherever helpful. Dawn has been in the local primary school talking to the different classes about life, ministry and church, as we hope to further these links with a lunchtime club and doing some activities around Easter and Christmas. Alongside this, many other outreach activities take place across the congregation, ongoing work with asylum seekers. We also have a team who are going out regularly from Boghall to support the work of the Bethany Christian trust care van in Edinburgh, this provides valuable support to people who are on the streets, showing God's love in action.

Youth

A new all-age Sunday Club now runs each week during worship, and it has been encouraging to see attendance grow by nine young people. It appears to be going well and is well supported by members of the congregation who are taking the lead in delivering it. Youth Group Report 2025 - We meet monthly on a Sunday evening during term time. We welcome P7 up to S6 and beyond. Our young people enjoy netball, table tennis and pizza nights as well as quizzes and other activities over snacks. We have taken part in all-age services, and made and delivered invitations to local schools and shops for the church's 65th anniversary service.

Girls Brigade - This session we had an average attendance of 24 girls each Thursday. The girls came faithfully, showed great enthusiasm, and joined fully in the fun and fellowship. Evenings were filled with games, singing, crafts, Bible teaching, and badge work. The Explorers and Juniors followed the theme of Gracie Bee travelling the world, while the Brigaders enjoyed dance, crafts, designing notepad covers, and supporting the younger sections. Highlights included a trip to Beauty and the Beast at Howden Park Centre and leading the March church service, where the girls were outstanding. They also attended the annual service in South Queensferry and finished the session with prize-giving, recognising the girls' achievements and awarding Karen Boath 40 years' service and Maxine Lee 10 years' service.

In September the company celebrated its 65th anniversary with a special service and a visit to Blair Drummond Safari Park. November saw preparations for the church Christmas Fayre and running the Christmas Post, raising £229.50 for Kalimpong and company funds. In December the girls took part in the church celebrations, performed a nativity play, and ended the year with a Christmas party. We thank all officers, helpers, parents, and elders whose support made the year such a success.

Trustees' Annual Report (cont.)

Year ended 31 December 2025

Ecumenical

Bathgate Churches Together meets regularly. This comprises Bathgate Parish Church, Boghall Parish Church, the EU-UR Church and St Columba's Scottish Episcopal Church. As a member of Bathgate Churches Together, we have participated in various joint services during the year. These have included Prayers for Christian Unity, World Day of Prayer, Holy Week, Pentecost, Christian Aid Week, Advent and Christmas. A series of Lent Studies were held and a series of meetings showing the film *The Chosen* and subsequent discussions took place.

During Christian Aid Week all members of BCT held a very successful Coffee Morning which raised over £1,000.

We support the Street Pastors in Bathgate and also a visible symbol of unity is the planter in George Street which we sponsor. The historic bibles which were found in St John's Church have been restored and are displayed in the Partnership Centre in Bathgate. This has happened through the support of BCT and other interested parties.

We have made contact with the Carmelite Nuns, who have moved into Bathgate, and they look forward to joining us in Ecumenical events in the future.

Pastoral

The Pastoral Support Group currently consists of a number of active elders, they maintain regular contact with those in their districts through visits, telephone calls, and conversations at services, particularly during fellowship after Sunday worship. The Prayer Shawl Ministry continues to offer comfort to those in need, and a card is delivered to members on the first anniversary of a bereavement as a reminder of the congregation's ongoing care and remembrance.

An active Prayer Circle, involving fifteen people, meets weekly, in spirit, as members light a candle in their own homes each Wednesday evening at 8pm and share in a prepared liturgy. Prayers for personal and world situations can be requested by anyone and are included each week. Pastoral lunches continue to be held and offer further opportunities for fellowship and connection within the congregation, these are very much appreciated and very well attended.

The fundraising committee also hold regular post worship lunches which also provide fellowship and pastoral support especially to those people who may be living on their own.

Stewardship Activities

During the past year we encouraged members to review how they give, promoting the use of Standing Orders and Gift Aid, where appropriate. This supports good financial stewardship and helps provide a clearer understanding of overall monthly income, allowing better planning for the life and work of the congregation. Alongside financial giving, we have also seen a significant increase in the generous offering of time and talents, with many people contributing their skills and energy to help the church continue to move forward. We have also planned a special worship service focusing on stewardship, to be led by Darren Phillips, the Church of Scotland's Mission and Development Worker.

We have supported a number of fundraising and outreach events. The Silent Auction raised approximately £1,200, the Christmas Fayre over £2,000, and the Ceilidh around £600, which was well enjoyed by the local community. Through generous donations at the Christmas outreach at the butcher's queue, we were able to support the work of Bethany Christian Trust and Shelter. Planning is also underway for a Spring Fayre to be held next year.

Trustees' Annual Report (cont.)

Year ended 31 December 2025

Financial Review

The principal source of income is from bank Standing Orders, Open Plate and weekly offerings via envelopes, although the number of envelopes issued have vastly reduced as the majority of Members now make their offering by bank Standing Order. We are very grateful for the continued financial support from our Congregation. Offerings received in 2025 were £65,179, an increase of £4,145 from 2024. The other main source of income is from Gift Aid and the amount due from offerings in 2025 is £14,870. The various fundraising events raised £5,646 and income from users of Church premises came to £4,310. We received Investment Income of £6,096 which is a decrease of £97 from 2024.

The largest single payment was the Giving to Grow Contribution of £50,779. Other significant payments during the year were Presbytery Dues - £1,067, Pulpit Supply - £1,498, staffing costs - £18,552, fabric maintenance - £11,891, insurance - £2,500 and gas and electricity - £5,043, an increase of £88 from 2024.

The total unrestricted income for the year was £99,081, expenditure £102,176, giving a deficit for the year of £3,095.

With regard to the General Congregational Purposes Investment, the Trustees are aware of the significant decrease in value due to current market trends and are continuing to monitor this on a monthly basis. There has been a small increase in the value of the investments, however the dividend income has increased as previously mentioned.

Other Receipts

With regard to Manse Income of £500, this refers to one month rental income from a Probationer Minister at Livingston Old/St Andrews Parish Church. They resided in the manse accommodation for one month in the accounting year. This is an agreement with Church of Scotland Legal Department using a Caretaker's Agreement. They are responsible for all expenses relating to the manse. Heating and Lighting refund was received for the church gas/electricity in the year due to an overcharge whilst changing suppliers. A refund was received of £100 from McLaggan & Smith, mugs were purchased for the church anniversary celebration and due to timing issues a refund was issued.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately 3 months expenditure including designated funds. At the year end the Church held unrestricted funds of £58,491 of which £29,550 has been designated for the General Congregational Purposes Fund, £12,770 for Fabric Fund, £7,661 for Roof Replacement/General Repair Fund, £1,763 for Congregational Purposes and £6,747 for General Fund.

The Church also held £8,267 of restricted funds which have been provided for the purposes specified in Note 2.

Trustees' Annual Report (cont.)

Year ended 31 December 2025

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Murray McLauchlan
Session Clerk

Date 19/03/2026

Independent Examiner's Report to the Trustees of Boghall Parish Church

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 10 to 15

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.

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

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.

Name : Alister J MacBride
Member of The Institute of Chartered Accountants of Scotland

Address: 24 Starlaw Gardens
Bathgate
West Lothian
EH48 1NL

Date : 20/03/2026

Boghall Parish Church, Bathgate
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>	Note					
Donations	3	79614	0	0	79614	75583
Legacies		2000	0	0	2000	0
Fundraising Events		5646	0	0	5646	3321
Investment income		6034	62	0	6096	6193
		<u>93294</u>	<u>62</u>	<u>0</u>	<u>93356</u>	<u>85097</u>
Rental of premises- Church Halls/Rooms		4310	0	0	4310	4590
Grants - North Merchiston Fund		0	1850	0	1850	0
- West Lothian Council (WiFi)		0	400	0	400	0
- C of S Dean Mission Fund		0	5000	0	5000	0
- Faith in Community		0	0	0	0	700
Weddings & Funerals		705	0	0	705	1220
<u>Other Receipts</u> - Refund Scotwaste		0	0	0	0	17
- McLaggan Smith Mugs Refund		100	0	0	100	0
- Heat and light refunds		172	0	0	172	0
- Kalimpong		0	1509	0	1509	2015
- Manse Income		500	0	0	500	6000
<u>Total Receipts</u>	2	<u>99081</u>	<u>8821</u>	<u>0</u>	<u>107902</u>	<u>99639</u>
<u>Payments</u>	4					
Costs of generating funds		1097	0	0	1097	79
Charitable activities		101079	2625	0	103704	90785
Governance costs		0	0	0	0	0
Other Payments		0	0	0	0	0
<u>Total Payments</u>		<u>102176</u>	<u>2625</u>	<u>0</u>	<u>104801</u>	<u>90864</u>
Excess of Receipts over Payments for the year before transfers		(3095)	6196	0	3101	8775
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		<u>(3095)</u>	<u>6196</u>	<u>0</u>	<u>3101</u>	<u>8775</u>

Boghall Parish Church, Bathgate
Statement of Balances
At 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
	Note					
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward	2	61586	2071	0	63657	54882
<u>Movement in year:</u>						
Excess of Receipts over Payments for the year	2	(3095)	6196	0	3101	8775
Bank & deposit balances carried forward	2	58491	8267	0	66758	63657
<u>Investments at market value</u> (cost £81670)	2	74224	0	2214	76438	74224
<u>Assets</u>						
Gift Aid Receivable		4936	8	0	4944	1090
<u>Liabilities</u>						
Cost of roof repair not yet billed		490	0	0	490	0

The accounts were approved by the Kirk Session and Financial Board on

For and on behalf of the Kirk Session and Financial Board

Murray McLauchlan

Annette Muir

Boghall Parish Church, Bathgate

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year two trustees received reimbursement of expenses incurred totalling £3,319. The church cleaner, who is related to members of the Kirk Session, received a salary of £7,888 during the year.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
General Congregational Purposes Fund	24513	5037	0	0	29550
Designated Fabric Fund	12226	544	0	0	12770
Designated Roof Fund	7335	326	0	0	7661
Designated Congregational Purposes	1775	127	(139)	0	1763
General Fund	15737	93047	(102037)	0	6747
	<u>61586</u>	<u>99081</u>	<u>(102176)</u>	<u>0</u>	<u>58491</u>
Restricted funds					
Bibleworld Deposit Fund	1439	62	(90)	0	1411
North Merchiston Fund - Grant	0	1850	(635)	0	1215
WLC WiFi - Grant	0	400	(400)	0	0
Dean Mission Fund - Grant	0	5000	0	0	5000
Garden Fund	70	0	0	0	70
Kalimpong Fund	152	1509	(1500)	0	161
Special Purposes Fund	410	0	0	0	410
	<u>2071</u>	<u>8821</u>	<u>(2625)</u>	<u>0</u>	<u>8267</u>
Total Unrestricted and Restricted funds	<u>63657</u>	<u>107902</u>	<u>(104801)</u>	<u>0</u>	<u>66758</u>
Investments at Market Value				Increase/ (Decrease) In Market Value	
Unrestricted funds					
General Congregational Purposes					
Income Fund 6498 units	71868	0	0	2144	74012
Endowment funds					
The Murray Bequest 53 units	586	0	0	18	604
The McAlpine Trust 160 units	1770	0	0	52	1822
	<u>74224</u>	<u>0</u>	<u>0</u>	<u>2214</u>	<u>76438</u>
Total funds	<u>137881</u>	<u>107902</u>	<u>(104801)</u>	<u>2214</u>	<u>143196</u>

Purposes of Designated Funds

General Congregational Purposes Fund: Deposit Fund for dividends from GCP Income Fund.

Fabric Fund: The Trustees have set aside funds for the maintenance of Church buildings and the manse.

Roof Fund: The Trustees have set aside funds to replace flat roofs and other general building repairs.

Congregational Purposes: To be used when necessary, i.e. In 2025, paid for 2 new microphone headsets for use

Purposes of Restricted Funds

Bibleworld Deposit Fund: Donated by Bathgate Christian Bookshop after closure. In 2025 Primary 7 'Your Move Books' were purchased.

North Merchiston Fund : Grant funding provided to assist with specific Church projects such as WiFi installation, Monies from this have been used to assist with the Mission of Boghall, contributing to the purchase of the equipment needed for the WiFi (assisting the outside parties using the premises) and live streaming of the Sunday Services, the purchase of new IT equipment, purchase of Mission games and bibles presented to the new Church Elders.

WLC WiFi : Donated by WLC Councillors as a contribution to the installation of new Church WiFi and to purchase IT equipment to assist with online streaming of Church services.

Dean Mission Fund : be used to strengthen and expand the community mission of Boghall Parish Church and to enable us to provide loving service, reduce poverty and isolation, support mental health and wellbeing, and create a visible witness of God's welcome at the heart of the community.

Garden Fund: To provide plants and materials for garden.

Kalimpong Fund: This fund is to sponsor a child's board and education at Dr Graham's Homes, in Kalimpong, India. Full cost per year has increased from £1,500 to £2,400. We were only able to pay £1,500 for 2025.

Special Purpose Fund: This is to fund specific purposes agreed at the time of donation i.e. for use by the minister as a Benevolent Fund within the community. In 2021, clothes and food were purchased to help two people in need.

Purpose of Investment

General Congregational Purposes Income Fund: Surplus funds invested for future general use.

Purposes of Endowment Funds

Murray Bequest and McAlpine Trust - investment income paid into Congregational Purposes account and used when necessary. Capital sum - only to be used in an emergency.

3. Analysis of Donations

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2025	2024
	2025	2025	2025	2025	2024
	£	£	£	£	£
WFO Scheme (non Gift Aid)	10792	0	0	10792	10586
Gift Aid Donations	52898	0	0	52898	49650
Tax Recovered on Gift Aid Donations	11461	0	0	11461	13778
Ordinary Offerings (Open Plate)	1489	0	0	1489	798
Other Offerings, Donations etc.	1764	0	0	1764	401
Fabric Boxes	1210	0	0	1210	370
	<u>79614</u>	<u>0</u>	<u>0</u>	<u>79614</u>	<u>75583</u>

4. Analysis of Payments

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Costs of generating funds					
Offering envelopes	50	0	0	50	79
Church Anniversary/Christmas Fayre	1047	0	0	1047	0
	<u>1097</u>	<u>0</u>	<u>0</u>	<u>1097</u>	<u>79</u>
Charitable activities					
Giving to Grow	50779	0	0	50779	41050
Presbytery dues	1067	0	0	1067	949
Minister's expenses	703	0	0	703	121
Pulpit supply	1498	0	0	1498	3836
Vacancy costs	1450	0	0	1450	0
Other staffing costs	18552	0	0	18552	17843
Fabric repairs & maintenance	11891	0	0	11891	12246
Council Tax	2616	0	0	2616	0
Heat and light	5043	0	0	5043	4955
Insurance	2500	0	0	2500	2372
Equipment	920	0	0	920	619
Church website/broadband	691	0	0	691	1206
IT/WiFi equipment costs	0	910	0	910	0
Organ & music	1121	0	0	1121	882
Bibleworld Project	0	90	0	90	116
Grants - Faith in Community	0	0	0	0	700
Kalimpong	0	1500	0	1500	1800
Guild	0	0	0	0	383
Other expenses	2248	125	0	2373	1707
	<u>101079</u>	<u>2625</u>	<u>0</u>	<u>103704</u>	<u>90785</u>
Other payments					
Purchase of Investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and 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 £32,433 and the maximum stipend in 5th and subsequent years of service was £39,856.

6. Collections for Third Parties

	2025	2024
	£	£
Bethany Christian Trust	208	108
Bethany Care - Kharis House	208	0
Christian Aid	674	582
EMMS - Mulanje Mission Hospital	0	100
Harvest Thanksgiving - Sight Savers (Bethany Christian Trust 2024)	445	695
Poppy Scotland	209	215
Shelter	208	108
Sundae Sunday HIV/AIDS Project	292	254
West Lothian Foodbank	0	65
	<u>2244</u>	<u>2127</u>