

The Church of Scotland
Bonnyrigg Parish Church

ACCRUED (SORP COMPLIANT) ACCOUNTS
for year ended 31 December 2025

Congregation No: 030188

Charity No: SC 003482

SORP Accounts

Bonnyrigg Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

Trustees' Report

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

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

There is one church service on Sundays at 10.00 am, with our Sunday school (DJ Club) and youth group (Donut) starting in the Church and continuing in the Church Halls during the service. Our services are recorded and made available later in the day via YouTube, Facebook and the website. The River meets in the church halls on the last Sunday of the month for an evening of praise and prayer. YF the ecumenical youth group for high school aged young people, meets fortnightly on a Sunday evening and welcomes members from any church or none. The Church is open each Wednesday morning from 10:00am until 12:00pm for anyone who wishes to use the sanctuary for a period of private prayer. We host a Bonnyrigg Prayer meeting once a month. On the 5th Sunday of the month we join together with our neighbouring parishes in morning worship.

The Guild meets on alternate Tuesdays; Men's Fellowship once a month. There are two badminton clubs catering for all abilities: Senior Badminton for retired people on Tuesday afternoons and Adult Badminton on Tuesday evenings. The Ceilidh Dancing group takes to the floor every Wednesday evening. Our Mother & Toddler group, Bonnie Buds, meets every Thursday morning during the school term. Our book club, Bonnie Books meets monthly. There are also two Rainbow Units, one Brownie Pack and one Guide Company meeting in the halls. We facilitate a monthly meeting of a Good Grief support group, for people in need of help or support following loss or bereavement.

The church has hillwalking and rambling groups who take to the hills and dales each month and cater for all abilities.

The Pitcairn Centre is open Monday to Saturday mornings to the general public and in addition to teas/coffees offers warmth and friendship to all who attend, filled rolls (hot or cold) are offering available on a Thursday at the Centre. We are also offering free soup, roll and cuppa to all on a Monday lunchtime as part of our warm space initiative, over the winter period. Our pop up pantry is open every Friday morning offering food support to people in the community.

The Church Halls are also regularly used by many community organisations, including Tai Chi, Karate, Tae Kwon Do, local Brass Band, Drama Classes, and the Bonnyrigg & Lasswade History Society.

Our newsletter is produced six times per year, and is distributed free to all members and the wider community. Our church website, Facebook and Instagram pages are used to promote the life of the church.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Financial Review

The main source of income is from regular offerings, either digitally or at the church door on a Sunday morning. Many members have continued to maintain their regular contributions, whilst others prefer to make ad hoc donations. The trend towards digital giving has continued, but we facilitate and are grateful for all forms of giving.

During 2025, our regular offerings totalled £73,122 (2024 - £68,465), being a 6.8% increase. The tax recovered on Gift Aid increased by 27.4% to £18,677 (2024 - £14,660). Our hall rental income for the year was £12,210 (2024 - £13,566).

We received grants totalling £23,618, in the year. These grants are for various purposes including: Seeds for Growth - £15,000 for the Harbour Project (Joint Project) ; Presbytery Grants - £1,438 to support a communications projects; local authority / community grants of £6,180 to support the work of the Community Pantry and £1,000 from Local Authority to provide resources to address period poverty within the community.

We also received two legacies totalling £39,982 (2024 - £744), of which £85 was a small residual balance for a legacy received in 2024, both legacies were from the estates of a past members. These funds have been deposited in our CHEAR reserve account until suitable projects are identified for these generous donations.

Our total income for the year of £243,101 (2024 - £140,271), compares favourably to last year when the difference in legacy receipts and grants is taken into account. The income increase of £39,230, excluding legacies & grants, includes the Offering and Gift increase as well as, the pledges and donations received into our Harbour Direct Giving fund of £18,370; £10,423 of other donations to the Harbour Fund, from the other stakeholder churches, and partner organisations. The Community pantry receipts of £3,079 are also reflected in this increase.

We continue to be grateful for the efforts of our fundraising group who raised in the year £7,432 (2024- £7,327) from various events and activities.

We closely monitor our expenditure throughout the year. Our expenditure for 2025 was £181,073 (2024 - £155,523). The increase in expenditure in the year of £25,550 includes increases in the year in : Fabric Fund Repairs - £2,910; Heat & Lighting - £1,471; Giving to Grow - £1,772, and Toastie Tuesday - £2,262, and additional staff and pension costs in the Harbour fund of £15,534.

At the end of the year, the General Fund surplus was £91 (2024 - deficit was £2,286). This small surplus together with the balance brought forward of £14,504 from 2024, provides for a balance of £14,595 in the General Fund to be carried forward to 2026.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Achievements and Performance

Our average weekly attendance in the church is approximately ninety, with another seventy or so following us online on a regular basis. The DJ Club (Sunday School) and Donut Group (Sunday youth group) start in church then follow their own programme part the way through the service. Both group have room for new members who may wish to join.

Following a successful joint application to the Seeds of Growth Fund, with our neighbouring parishes, we were grateful to be awarded £55,000 over a three year period. We officially launched the Harbour Project which expands on our community youth work. The appointment of a part time Children & Families worker, will enable us to reach the younger members of our community, and builds on the existing work in this area.

The youth work includes our weekly Toastie Tuesday event, where we offer a toastie lunch to over 375 S2 - S6 pupils from the local high school. There is also a weekly youth drop-in with 15 young people regularly attending. This year we offered a Youth Alpha programme for the first time which was well received. In summer there are a range of camps and activities with 19 young people from Bonnyrigg attended Stage and Slam a week long day camp in the local area, as well as a day visit to the Scripture Union event Magnitude.

Our children and families work continues with Bonnies Buds on a Thursday morning. F4 our Friday afternoon families event aimed at nuturing the whole family with activities and lunch being shared by all those attending. During the February break, we held another successful two day holiday club for pupils of primary school age with over 50 children being involved over the two days.

We continued to offer an Alpha Course, with seven people attending the course in St John's and King Park this year.

Reserves Policy

The Trustees have considered the reserves required and have taken into account their current and future liabilities. It remains the Trustees' policy to hold reserves equivalent to three to four months general fund expenditure.

At the year end the Church held unrestricted funds of £114,765 (2024 - £84,134) of which £16,770 (2024 - £16,004) has been designated for General and Fabric fund use, with a further £4,915 (2024 - £3,991), designated for use by the various organisations, groups and individuals. This includes the Ministers Discretionary Fund which is to be used, at the disrection of the Minister or Ministerial Team, for community crisis support.

The remaining unrestricted balance of £93,080 (2024 - £64,139) represents the net balance of our CHEAR reserve fund. The balance, excluding the legacies, represents approximately three and half months of general fund expenditure, which the Trustees feel is a reasonable and prudent amount for unexpected expenditure or shortfalls on revenues for the year ahead.

The church also held £37,037 (2024 - £5,640) of restricted funds which are provided for the purposes as specified in Note 13.

Trustees’ Annual Report (cont)
Year ended 31 December 2025

Risk Management

The Trustees recognise the inherent risks to the aims of the charity that an ageing membership present. They seek to mitigate that risk by adopting new styles of worship to attract more families and members who may in due course take their place among the Kirk Session and play an active part in the ministry of the church.

The Trustees seek to maintain our ageing buildings to a high standard. This task is overseen by a pro-active Property Committee who plan regular refurbishment works for all properties as well as a maintenance and repairs programme. A Fabric Fund is maintained for these purposes alongside a Property Reserve Fund. In addition our CHEAR Reserve Fund is maintained to ensure that unforeseen larger property or equipment expenditure can be met without resorting to fund raising prior to the expenditure being incurred.

Structure, Governance and Management

The congregation is a registered charity, number SC003482 and is administered in accordance with the terms of a Unitary Constitution, and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are 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.

Reference and Administrative Information

Trustees - Kirk Session, who served during the year:

Rev Louise Purden, Pauline Adam, Stuart Blair, Judit Blair, Laura Buchanan, Isabel Burton,
Janette Chisholm, David Crichton, Elizabeth Crichton, James Denholm, Evelyn Durham,
Robert Fairlie, Michael Farquhar, Moira Gray, Norman Gray, David Hamilton, Derek Hay,
Alison Hickman, Sheena Hilton, Ian Inglis, Barbara Irvine, Davidson Irvine, Loraine Jankowski,
Irene Johnston, Janis Knight, Linda Laidlaw, Catherine Lapinskie, Elizabeth Lothian, George Lothian,
George Lyall, Gordon Lyall, Hazel Lyall, Helen Lyall, Christine Sinclair, Diane Steel, Carol Stewart,
Tom Thompson, Iain Thomson, Elizabeth Thomson, Elizabeth Waddell, Ross Whailin, May Wilkins.

Principal Office-bearers

Minister: Rev Louise Purden
Session Clerk: Iain Thomson
Finance Convenor: Gordon Lyall

Independent Examiner

Julian Cordery FCCA,FCA,CA
Gibson McKerrell Burrows
28 Rutland Square, Edinburgh, EH1 2BW

Principal Office : 74 High Street, Bonnyrigg, Midlothian, EH19 2AE

Charity No : SC003482

Bankers : Royal Bank of Scotland, 63 High Street, Dalkeith, EH22 1JA

Trustees' Annual Report (cont)

Year ended 31 December 2025

Trustees' Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting standards (UK Generally Accepted Accounting Practise).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Iain Thomson
Session Clerk
Date: 4th March 2026

**Independent Examiner's Report
to the Trustees of Bonnyrigg Parish Church
Year ended 31 December 2025**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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

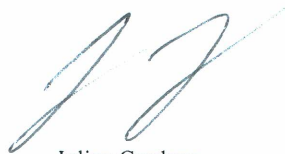
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met. or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Julian Cordery

Professional Qualification/Professional Body : FCCA,FCA,CA / Chartered Accountant

Address: Gibson McKerrell Burrows, 28 Rutland Square, Edinburgh, EH1 2BW

Date: 12th March 2026

Bonnyrigg Parish Church of Scotland

Statement of Financial Activities

Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income and Endowments from:							
Donations and legacies	1	133,626	39,550	173,176	83,869	-	83,869
Charitable Activities	2	20,246	33,948	54,194	25,445	13,734	39,179
Other Trading Activities	3	12,960	-	12,960	13,916	-	13,916
Investment income	4	2,771	-	2,771	3,307	-	3,307
Total Income		169,603	73,498	243,101	126,537	13,734	140,271
Expenditure on:							
Raising Funds	5	85	-	85	87	-	87
Charitable activities		136,486	44,502	180,988	130,100	25,336	155,436
Total Expenditure		136,571	44,502	181,073	130,187	25,336	155,523
Net income / (expenditure) before gains and losses on investments		33,032	28,996	62,028	(3,650)	(11,602)	(15,252)
Gain/ loss on revaluation of investments		-	-	-	-	-	-
Net income / (expenditure)		33,032	28,996	62,028	(3,650)	(11,602)	(15,252)
Transfers between funds		(2,401)	2,401	-	(11,206)	11,206	-
Net movement in funds		30,631	31,397	62,028	(14,856)	(396)	(15,252)
Total funds brought forward		84,134	5,640	89,774	98,990	6,036	105,026
Total funds carried forward		114,765	37,037	151,802	84,134	5,640	89,774

Bonnyrigg Parish Church of Scotland

Balance Sheet at 31 December 2025

		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	Note	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Fixed Assets							
Current Assets							
	8						
Debtors		7,034	-	7,034	5,873	-	5,873
Cash in Bank and in hand		114,839	37,037	151,876	83,579	5,640	89,219
Total Current Assets		<u>121,873</u>	<u>37,037</u>	<u>158,910</u>	<u>89,452</u>	<u>5,640</u>	<u>95,092</u>
Current Liabilities							
	9						
Creditors: Falling due within one year		7,108	-	7,108	5,318	-	5,318
Total Current Liabilities		<u>7,108</u>	<u>-</u>	<u>7,108</u>	<u>5,318</u>	<u>-</u>	<u>5,318</u>
Net Current Assets		<u>114,765</u>	<u>37,037</u>	<u>151,802</u>	<u>84,134</u>	<u>5,640</u>	<u>89,774</u>
Creditors : Falling due in more than one year		-	-	-	-	-	-
Net Assets	12	<u>114,765</u>	<u>37,037</u>	<u>151,802</u>	<u>84,134</u>	<u>5,640</u>	<u>89,774</u>
Funds of the charity							
	13						
Restricted Funds		-	37,037	37,037	-	5,640	5,640
Unrestricted Funds		114,765	-	114,765	84,134	-	84,134
Total Funds		<u>114,765</u>	<u>37,037</u>	<u>151,802</u>	<u>84,134</u>	<u>5,640</u>	<u>89,774</u>

The accounts were approved by the trustees on 4th March 2026 and signed on their behalf by:

Session Clerk:

Iain Thomson

Finance Convenor

Gordon Lyall

Bonnyrigg Parish Church

Year Ended 31st December 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Presentation

The presentation currency of the financial statements is Pound Sterling (£). Monetary amounts in these financial statements are rounded to the nearest £.

Fund Accounting

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

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, but the income there from is used for the purpose defined in accordance with the objects of the charity.

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 fund.

Going Concern

The trustees consider that there are no material uncertainties about the ability of the charitable company to continue for the foreseeable future and therefore has adopted the going concern basis in preparing these financial statements.

Bonnyrigg Parish Church

Year Ended 31st December 2025

Accounting Policies

Recognition of Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Recognition and Allocation of Expenditure

Expenditure is included in the Statement of Financial Activities on an accrual basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Taxation

Bonnyrigg Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Debtors

Trade and other Debtors are recognised at the settlement amount after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Bonnyrigg Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£	£	£	£
1 Donations and Legacies						
Offerings	73,122	-	73,122	68,465	-	68,465
Other Direct Giving	-	2,777	2,777	-	-	-
Tax recovered on Gift Aid	18,084	593	18,677	14,660	-	14,660
Legacies	39,982	-	39,982	744	-	744
Grants	2,438	21,180	23,618	-	-	-
Other	-	15,000	15,000	-	-	-
	<u>133,626</u>	<u>39,550</u>	<u>173,176</u>	<u>83,869</u>	<u>-</u>	<u>83,869</u>
2 Income from charitable activities						
Weddings and Funerals	250	-	250	1,090	-	1,090
Income from Charitable Activities	1,616	30,485	32,101	7,675	13,734	21,409
Pitcarin Centre Receipts	11,446	-	11,446	10,432	-	10,432
Organisation Receipts	6,934	3,463	10,397	6,248	-	6,248
	<u>20,246</u>	<u>33,948</u>	<u>54,194</u>	<u>25,445</u>	<u>13,734</u>	<u>39,179</u>
3 Income from other trading activities						
Use of Premises	12,210	-	12,210	13,566	-	13,566
Other Contributions to Use of Premises	750	-	750	350	-	350
	<u>12,960</u>	<u>-</u>	<u>12,960</u>	<u>13,916</u>	<u>-</u>	<u>13,916</u>
4 Investment income						
Deposit interest	2,368	-	2,368	2,648	-	2,648
Bank interest	403	-	403	659	-	659
	<u>2,771</u>	<u>-</u>	<u>2,771</u>	<u>3,307</u>	<u>-</u>	<u>3,307</u>

Bonnyrigg Parish Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2025

5 Analysis of Expenditure	Unrestricted	Restricted		Unrestricted	Restricted	
	Funds	Funds	Total	Funds	Funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Raising Funds						
Offering Envelopes	85	-	85	87	-	87
	<u>85</u>	<u>-</u>	<u>85</u>	<u>87</u>	<u>-</u>	<u>87</u>
Charitable Activities						
Giving to Grow / Ministries and Mission	60,162	-	60,162	58,390	-	58,390
Presbytery Dues	1,241	-	1,241	1,772	-	1,772
Evangelical Alliance	120	-	120	120	-	120
Minister's Expenses	1,615	-	1,615	1,564	-	1,564
Organist Supply	840	-	840	1,960	-	1,960
Salary & Pension Costs	16,080	22,736	38,816	14,827	7,202	22,029
Fabric Repairs & Maintenance	2,328	-	2,328	1,636	-	1,636
Fabric Fund Repairs	12,381	2,298	14,679	11,769	-	11,769
Manse Council Tax	4,268	-	4,268	3,869	-	3,869
Other Manse Costs	-	-	-	40	-	40
Heating & Lighting	13,818	-	13,818	12,347	-	12,347
Other Property Costs	6,862	-	6,862	6,264	-	6,264
Equipment Repairs & Renewals	-	-	-	-	4,681	4,681
Church Office Expenses	2,971	-	2,971	4,364	-	4,364
Youth & Children Ministry Expenses	798	-	798	856	-	856
Ministry Team & Other Outreach Costs	2,429	757	3,186	873	767	1,640
Copyright & Other Licences	1,141	-	1,141	985	-	985
Independent Examiner's Fee	672	-	672	740	-	740
Charitable Donations	400	978	1,378	1,100	1,914	3,014
Toastie Tuesday Expenditure	-	13,034	13,034	-	10,772	10,772
Guild Capitation Fees	688	-	688	645	-	645
Pitcarin Centre Expenditure	5,329	-	5,329	4,374	-	4,374
Organisations Expenditure	2,115	631	2,746	1,575	-	1,575
Other Expenses	228	4,068	4,296	30	-	30
	<u>136,486</u>	<u>44,502</u>	<u>180,988</u>	<u>130,100</u>	<u>25,336</u>	<u>155,436</u>
Total	<u>136,571</u>	<u>44,502</u>	<u>181,073</u>	<u>130,187</u>	<u>25,336</u>	<u>155,523</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity, therefore support costs relate wholly to that activity.

Bonnyrigg Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2025

	2025	2024
	£	£
6 Staff costs and numbers		
Salaries and Wages	38,418	21,654
Pension costs	398	375
Total Staff Costs	<u>38,816</u>	<u>22,029</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2025	2024
Ministerial support	1.25	0.3
Administrative	1.25	1
Premises maintenance	1	1
Total	<u>3.5</u>	<u>2.3</u>

No employee had employee benefits in excess of £60,000 (2024 nil)

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 the 5th and subsequent years) £39,856.

7 Trustee Remuneration and Related Party Transactions

During the year five trustees received reimbursement of expenses incurred totalling £2,055 (2024 - £3,767). In addition two Trustees received payments as follows:-

Moir Gray - Secretary - £2,045 : T Thompson - £726 - Painting & Decorating

During the year a total of £25,130 (2024- £28,920) was donated to the congregation by the Trustees.

8 Current Assets	2025	2024
	£	£
Sundry Debtors & Prepayments	7,034	5,873
Bank Balances & Petty Cash	51,220	35,930
Church of Scotland Investors Trust Deposit	<u>100,656</u>	<u>53,289</u>
	<u>158,910</u>	<u>95,092</u>

9 Current Liabilities	2025	2024
	£	£
Creditors & Accounts Payable	6,408	4,618
Accruals	<u>700</u>	<u>700</u>
	<u>7,108</u>	<u>5,318</u>

10 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

11 Collections for Third Parties	2025	2024
	£	£
Barnabas Project	274	-
Safe Families / Help at Home	630	-
Christian Aid	74	83
My Name's Doddie	-	550
Project Stedfast	-	550
NESSL Christmas Appeal	-	552
Play Midlothian	-	179
	<u>978</u>	<u>1,914</u>

Bonnyrigg Parish Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2025

12 Analysis of Net Assets Among Funds

Current Year	General	Designated	Restricted	Total
	£	£	£	£
Current Assets	21,703	100,170	37,037	158,910
Current Liabilities	(7,108)	-	-	(7,108)
Net assets at 31 Dec 2025	14,595	100,170	37,037	151,802
Previous Year	General	Designated	Restricted	Total
	£	£	£	£
Current Assets	19,822	69,630	5,640	95,092
Current Liabilities	(5,318)	-	-	(5,318)
Net assets at 31 Dec 2024	14,504	69,630	5,640	89,774

13 Movements in Funds

Current Year	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2025 £
Restricted funds					
Habour Fund	-	25,423	23,367	3,976	6,032
Toastie Tuesday	481	13,087	13,034	-	534
BPC Harbour Direct Giving	-	18,370	-	(1,575)	16,795
Community Pantry Fund	-	9,259	4,068	-	5,191
Equipment Renewals Fund	1,240	1,394	-	-	2,634
Christian Outreach Fund	1,419	207	757	-	869
Property Project Fund	2,500	4,780	2,298	-	4,982
Special Collections	-	978	978	-	-
	<u>5,640</u>	<u>73,498</u>	<u>44,502</u>	<u>2,401</u>	<u>37,037</u>
Unrestricted funds					
General Fund	<u>14,504</u>	<u>108,521</u>	<u>115,430</u>	<u>7,000</u>	<u>14,595</u>
Designated Funds:					
Fabric Fund	1,500	306	12,381	12,750	2,175
Ministers Discretionary Fund	320	-	60	-	260
Community Services Fund	-	1,000	168	-	832
CHEAR Reserve Fund	64,139	41,292	-	(12,351)	93,080
Organisations:-					
Pitcairn Centre	1,552	11,446	5,329	(6,800)	869
Men's Fellowship	198	312	125	(160)	225
The Guild	1,300	2,643	1,733	(400)	1,810
Senior Badminton	29	753	8	(720)	54
Adult Badminton	361	830	103	(700)	388
Ceilidh Dancers	231	2,500	1,234	(1,020)	477
	<u>69,630</u>	<u>61,082</u>	<u>21,141</u>	<u>(9,401)</u>	<u>100,170</u>
Total funds	<u>89,774</u>	<u>243,101</u>	<u>181,073</u>	<u>-</u>	<u>151,802</u>

Bonnyrigg Parish Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2025

13 Movements in Funds (con.)

Previous Year	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	December 2024 £
Restricted funds					
Youth Ministry Fund	-	-	7,202	7,202	-
Toastie Tuesday	-	11,253	10,772	-	481
Equipment Renewals Fund	1,567	350	4,681	4,004	1,240
Christian Outreach Fund	1,969	217	767	-	1,419
Property Project Fund	2,500	-	-	-	2,500
Special Collections	0	1,914	1,914	-	-
	<u>6,036</u>	<u>13,734</u>	<u>25,336</u>	<u>11,206</u>	<u>5,640</u>
Unrestricted funds					
General Fund	<u>16,790</u>	<u>101,438</u>	<u>110,694</u>	<u>6,970</u>	<u>14,504</u>
Designated Funds:					
Fabric Fund	1,292	347	11,769	11,630	1,500
Ministers Discretionary Fund	350	-	30	-	320
CHEAR Reserve Fund	76,634	8,072	-	(20,567)	64,139
Organisations:-					
Pitcairn Centre	494	10,432	4,374	(5,000)	1,552
Men's Fellowship	165	244	61	(150)	198
The Guild	1,225	2,556	2,081	(400)	1,300
Senior Badminton	6	736	13	(700)	29
Adult Badminton	541	636	116	(700)	361
Ceilidh Dancers	224	2,076	1,049	(1,020)	231
Bowling Club	1,269	-	-	(1,269)	-
Designated Funds	<u>82,200</u>	<u>25,099</u>	<u>19,493</u>	<u>(18,176)</u>	<u>69,630</u>
Total funds	<u><u>105,026</u></u>	<u><u>140,271</u></u>	<u><u>155,523</u></u>	<u><u>-</u></u>	<u><u>89,774</u></u>

Bonnyrigg Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2025

Funds Statement

Purposes of Restricted Funds

Harbour Fund : This fund was previously known as the Youth Ministry Fund and now represents the shared activities of the Harbour project (with the exception of Toastie Tuesday which is maintained separately). This fund is maintained from direct giving contributions from the stakeholder churches, contributions from other participating partners, and the grant received from Seeds for Growth. Expenditure incurred on the Harbour project including employment costs are also recorded in full. Harbour funds as shared funds of the stakeholder churches.

Toastie Tuesday Fund: This fund represents the Harbour project event receipts and expenditure for the weekly Toastie Tuesday event (term time). The Harbour project is supported by the three local Church of Scotland parishes as stated above .

BPC Direct Giving Harbour Fund: This fund is used to record the pledges received from individual members along with any other donation and tax recovered on gift aid on these monies. Funds are transferred from here to the Harbour Fund in accordance with the financial plans and the needs of the project.

Community Pantry Fund: This fund is used to record grants and donation received to support the work of the pantry. Contributions from participants of the pantry, along with any monies expended on pantry supplies are also recorded here.

Equipment Repairs and Renewals Fund: This fund is to be used to cover the cost of replacement of equipment or fittings.

Property Project Fund: This fund is sustained from surplus funds in the CHEAR Reserve and any other specific fundraising, and used for specific property projects.

Christian Outreach Fund: The Trustees have set aside these funds for the development work of the Church within the community, attracting more members and closer ties with young people, youth groups and community groups within the community.

Special Third Party Collections: This fund is created for special collections made during the year, funds are usually distributed to third party charities and community groups, within the current financial year, as per note 11.

Purposes of Unrestricted Funds

General Fund : This is the main fund of the church and is used for the day to day running of the church.

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property, this is funded from occasional retiring collections, fundraising and transfers from the CHEAR & Property Reserves.

CHEAR Reserve Fund : The Trustees have set up this fund to act as a general reserve fund. It receives funds from the surplus generated from the Pitcairn Centre, general fundraising, and Legacies. Funds are expended at the Trustees discretion to specific purposes.

Community Services Fund: this fund is designated to manage the disbursement of grants and donation received to support community services, as may be developed. Following receipt of a grant of £1,000 from Midlothian Council this fund is currently supporting action on Period Poverty, by providing free access to period products in both the church and the halls.

Ministers Discretionary Fund: This fund to be used, at the Minister's discretion, for community crisis support.

Pitcairn Centre Fund : This fund for the day to day workings of the Pitcairn Centre.

Men's Fellowship : This fund is used for the transactions of those attending the Men's Fellowship.

The Guild : This fund is used for the transactions of those attending the Guild.

Senior Badminton : This fund is used for the transactions of those attending the Senior Badminton Club.

Adult Badminton : This fund is used for the transactions of those attending the Adult Badminton Club.

Ceilidh Dancers: This fund is used for the transactions of those attending the Ceilidh Dancing.