



The Church of Scotland
Bainsford Parish Church
Falkirk

Accounts

For the Year Ended
31st December 2023

Congregation Number: 221345
Charity Number : SC004142

Bainsford Parish Church of Scotland

Trustees' Report

Year ended 31 December 2023

Trustees' Annual Report

The trustees present the annual report and accounts for Bainsford Parish Church of Scotland, Falkirk for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Governance and Management

The congregation is a registered charity, Scottish Charity Number SC004142, administered in accordance with the terms of the Deed of Constitution (Unitary Form), and subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the Parish minister or the Interim Moderator, along with the elders of the church, who are chosen from those members of the congregation, who are considered to have appropriate gifts and skills.

Organisational Structure

The Kirk Session is responsible for both the spiritual and temporal affairs of the congregation, including administration of property and finance within the congregation. During 2023, there were 2 regular meetings of the Kirk Session, and other meetings when required with due notice given.

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.

Achievements and Performance

The Church continues to minister to the parish, under the guidance and leadership of its Interim Moderator, [REDACTED] and OLM/locum, [REDACTED]

Throughout the year, [REDACTED] has served as Locum minister, with responsibility for providing Sunday Services and two days per week pastoral support. His work is greatly valued and appreciated by the trustees and congregation. During the year, 17 funerals were conducted. There were no weddings and no baptisms conducted during the year. Pastoral visits were carried out to members in their homes. Services were conducted in the Sheltered Housing complex.

**Bainsford Parish Church of Scotland
Trustees' Report (continued)
For Year Ending 31 December 2023**

Achievements and Performance (continued)

Falkirk Council rules regarding visitors to schools were relaxed, so [REDACTED] was able to visit Bainsford Primary School, Langlees Primary School, Carrongrange High School (Additional Support for Learning) and Falkirk High School.

He also serves as chaplain to 8th Falkirk Boys' Brigade Company, and 8th Falkirk Girls' Brigade Company.

Services were held each Sunday, with [REDACTED] leading worship when [REDACTED] was unavailable. Regular posts to the Church's Facebook were continued .

The congregation continued to give generous support to charities, including food and a cash collection which was donated to Falkirk Foodbank, and 80 shoeboxes were sent to Blythswood Care in response to their annual appeal for Christmas gifts for needy children.

The Kirk Session continues to be concerned at the increasing ageing of the congregation. A number of members' health deteriorated, others died, and as a result, attendance at services fell throughout the year. Services continued to be video-recorded and uploaded to YouTube for those who were unable or unwilling to attend.

Both Boys' Brigade and Girls' Brigade are normally well-attended. No Breakfast Clubs took place.

Organisations

8th Falkirk Boys' Brigade

8th Falkirk Girls' Brigade

Ladies Group

Caring Group (which sends cards to members, who are housebound, ill, or bereaved)

Presbytery Plan

The Presbytery Plan was scrapped following the General Assembly, and Presbytery started to prepare for the Mission Planning Act, which requires to have a plan by the end of 2022. However, difficulties in other areas of the Presbytery have prevented a plan from being finalised. Bainsford have continued to be involved in talks towards incorporation into the Local Ecumenical Partnership with our neighbours in Grahamston.

**Bainsford Parish Church of Scotland
Trustees' Report (continued)
For Year Ending 31 December 2023**

Financial Review

The principal source of income is weekly offerings.

For the year ended 31 December 2023 there has been a decrease of £2,212 in regular offerings compared with offerings for the year ended 31 December 2022. This can be directly attributed to the loss during the year of several members who were regular givers. Heating & lighting costs in the year were £2,486. The Manse is let with substantial benefit to the congregation from both rent received and council tax saved.

Investments

The church holds investments with The Church of Scotland Investors Trust. In line with the stock market these increased in value by £3,250 during the year. The trustees are content with the return on their investments.

Reserves Policy

It has previously been the trustees' policy to hold a General Reserve Fund made up of accumulated surpluses of income over expenditure. In preparation for the forthcoming Incorporation into Grahamston United Church the Kirk Session took the decision to create a Designated Mission Fund and accordingly transferred £100,000 to this fund.

At 31 December 2023, the General Reserve Fund shows a deficit of £2,267. The congregation also held £57,458 of Endowment Funds, and Restricted funds of £400 which are for the purposes specified in note 14. In addition, there are funds held by the Church of Scotland General Trustees on behalf of the congregation, as set out in the Appendix to the accounts.

**Trustees who served
To date of signing:**

**Trustees who served
for part of the year only:**

Kirk Session:

Kirk Session:



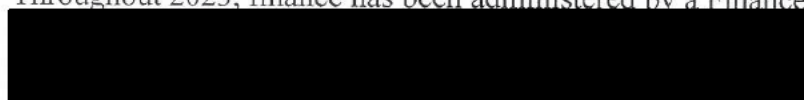
Principal Office-bearers



Church Treasurer:

Vacant

Throughout 2023, finance has been administered by a Finance Group of 3 elders and 1 other



**Bainsford Parish Church of Scotland
Trustees' Report (continued)
For Year Ending 31 December 2023**

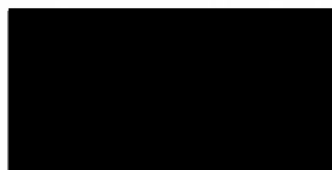
Reference and Administrative Information

Charity Name: Bainsford Parish Church, Falkirk

Charity Registration Number: SC004142

Congregation Reference Number: 221345

Contact Address:



Independent Examiner:



Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Banker:

Bank of Scotland
138-140 High Street
Falkirk
FK1 1NR

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 (United Kingdom Generally Accepted Accounting Practice).

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

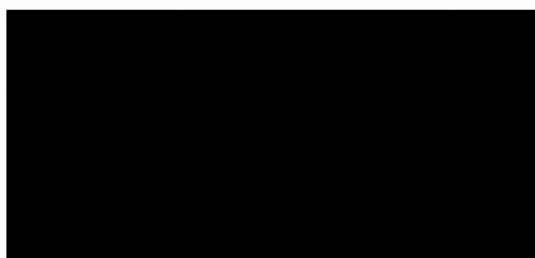
- Select suitable accounting policies and then apply them consistently.
- Observe the method and principles in the applicable Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

**Bainsford Parish Church of Scotland
Trustees' Report (continued)
For Year Ending 31 December 2023**

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 on 13th March 2025 and signed on their behalf,



Bainsford Parish Church of Scotland
Independent Examiner's Report to the Trustees of Bainsford Parish Church
Year ended 31 December 2023

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 18.

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 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 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

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C/O Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

14th March 2025

Bainsford Parish Church of Scotland

Statement of Financial Activities

Year ended 31 December 2023	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Income and endowments from:									
Donations and legacies	1	18,518	-	-	18,518	20,730	-	-	20,730
Charitable activities	2	1,195	-	-	1,195	767	-	-	767
Other trading activities	3	8,110	-	-	8,110	9,170	-	-	9,170
Investments	4	-	5	2,430	2,435	-	5	1,056	1,061
Other	5	-	-	-	-	-	-	-	-
Total income		27,823	5	2,430	30,258	30,667	5	1,056	31,728
Expenditure on:									
Raising funds	6	-	-	-	-	-	-	-	-
Charitable activities		35,432	121	222	35,775	35,628	81	206	35,915
Other		-	-	-	-	-	-	-	-
Total expenditure		35,432	121	222	35,775	35,628	81	206	35,915
Net income/(expenditure) before gains and losses on investments		(7,609)	(116)	2,208	(5,517)	(4,961)	(76)	850	(4,187)
Net gains/(losses) on investments		-	-	3,250	3,250	-	-	(4,836)	(4,836)
Net income/(expenditure)		(7,609)	(116)	5,458	(2,267)	(4,961)	(76)	(3,986)	(9,023)
Transfers between Funds		(121)	121	-	-	(81)	81	-	-
Net movement in funds		(7,730)	5	5,458	(2,267)	(5,042)	5	(3,986)	(9,023)
Reconciliation of funds:									
Total funds brought forward		148,840	395	52,000	201,235	153,882	390	55,986	210,258
Total funds carried forward		141,110	400	57,458	198,968	148,840	395	52,000	201,235

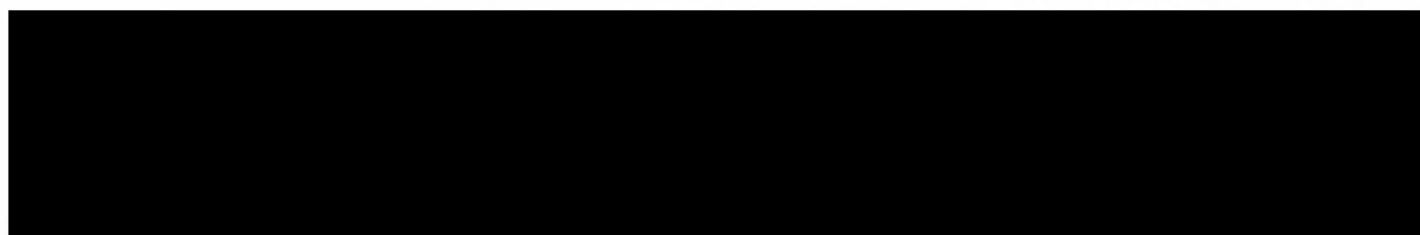
Bainsford Parish Church of Scotland

Balance Sheet

Year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets:						
Investments	9	-	-	44,057	44,057	40,808
Total Fixed Assets		-	-	44,057	44,057	40,808
Current Assets						
Debtors	10	3,747	-	-	3,747	4,823
Cash at bank and in hand		144,980	400	13,401	158,780	159,901
Total Current Assets		148,726	401	13,401	162,527	164,724
Liabilities						
Creditors falling due within one year	11	7,616	-	-	7,616	4,297
Net Current Assets		141,110	400	13,401	154,911	160,427
Creditors falling due after more than one year		-	-	-	-	-
Net Assets		141,110	400	57,458	198,968	201,235
The funds of the charity:						
Endowment funds	14	-	-	57,458	57,458	52,000
Restricted income funds		-	400	-	400	395
Unrestricted income funds		141,110	-	-	141,110	148,840
Total charity funds	14	141,110	400	57,458	198,968	201,235

The accounts were approved by the trustees on 13th March 2025 and signed on their behalf by:



Bainsford Parish Church of Scotland
Statement of Cash Flows
Year Ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	16	<u>(1,121)</u>	<u>(5,211)</u>
Change in cash and cash equivalents in the year		(1,121)	(5,211)
Cash and cash equivalents at the beginning of the year		<u>159,901</u>	<u>165,112</u>
Cash and cash equivalents at the end of the year		<u>158,780</u>	<u>159,901</u>

Bainsford Parish Church of Scotland
Notes forming part of the financial statements
Year ended 31 December 2023

Accounting Policies

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 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund Accounting

Funds are classified as either restricted funds 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 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.

Income

All income is recognised in the year to which it relates, when there is sufficient evidence to provide the necessary certainty that the income will be received, and the value of the incoming resources can be measured with sufficient reliability. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Expenditure

Expenditure is recognised on an accruals basis as the liability is incurred.

Charitable expenditure comprises these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examiner's fees and costs linked to the strategic management of the charity.

Tangible Fixed Assets

The Charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Bainsford Parish Church of Scotland, Falkirk 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.

Bainsford Parish Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2023	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
1. Donations and Legacies								
Offerings	14,233	-	-	14,233	16,311	-	-	16,311
Tax recovered on Gift Aid	3,857	-	-	3,857	3,869	-	-	3,869
Legacies	-	-	-	-	500	-	-	500
Life & Work	-	-	-	-	-	-	-	-
Other	428	-	-	428	50	-	-	50
	<u>18,518</u>	<u>-</u>	<u>-</u>	<u>18,518</u>	<u>20,730</u>	<u>-</u>	<u>-</u>	<u>20,730</u>
2. Income from charitable activities								
Weddings and Funerals	690	-	-	690	400	-	-	400
Coffee mornings etc	500	-	-	500	300	-	-	300
Money A Mickle	5	-	-	5	67	-	-	67
Community Cafe	-	-	-	-	-	-	-	-
	<u>1,195</u>	<u>-</u>	<u>-</u>	<u>1,195</u>	<u>767</u>	<u>-</u>	<u>-</u>	<u>767</u>
3. Income from other trading activities								
Rent Received	8,110	-	-	8,110	9,170	-	-	9,170
	<u>8,110</u>	<u>-</u>	<u>-</u>	<u>8,110</u>	<u>9,170</u>	<u>-</u>	<u>-</u>	<u>9,170</u>
4. Investment Income								
Dividends received	-	5	811	816	-	5	743	748
Deposit interest	-	-	90	90	-	-	83	83
Other Interest	-	-	1,529	1,529	-	-	230	230
	<u>-</u>	<u>5</u>	<u>2,430</u>	<u>2,435</u>	<u>-</u>	<u>5</u>	<u>1,056</u>	<u>1,061</u>
5. Other Income								
From Presbytery for Pulpit Supply	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Bainsford Parish Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2022

6. Analysis of Expenditure

Raising Funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Offering Envelopes	-	-	-	-	-	-	-	-
<u>Charitable Activities</u>								
Giving To Grow 2023	14,777	-	-	14,777	17,382	-	-	17,382
Less vacancy allowance	(11,196)	-	-	11,196	(11,196)	-	-	(11,196)
Presbytery Dues	432	-	-	432	539	-	-	539
Voluntary Additional Stipend	-	-	-	-	-	-	-	-
Locum costs	10,179	-	-	10,179	10,933	-	-	10,933
Ministerial Assistance	-	-	-	-	-	-	-	-
Pulpit Supply	-	-	-	-	-	-	-	-
Other contracted costs	3,600	-	-	3,600	3,600	-	-	3,600
Fabric Repairs & Maintenance	4,111	-	-	4,111	8,360	-	-	8,360
Council Tax	-	-	-	-	-	-	-	-
Heat & Light	2,486	-	-	2,486	2,156	-	-	2,156
Other Building Costs	2,994	-	-	2,994	2,853	-	-	2,853
Mission	6,000	-	-	6,000	-	-	-	-
Organ & Music	-	-	222	222	-	-	206	206
Independent Examiner Fee	700	-	-	700	600	-	-	600
Other Expenses	1,349	121	-	1,469	401	81	-	482
Total	35,432	121	222	35,775	35,628	81	206	35,915
	35,432	121	222	35,775	35,628	81	206	35,915

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 and have not been separately identified.

Bainsford Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

7. Staff costs and numbers

Bainsford Parish Church of Scotland, Falkirk does not employ any staff.

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 £30,135 and the maximum stipend (in the tenth and subsequent years) £37,032.

8 Trustee Remuneration and Related Party Transactions

No trustees received reimbursement of expenses during the year.

Cleaning of the Church and Hall continues to be carried out by a cleaning company owned by one of the trustees, and the sum paid to this company was £1,589

During the year, a total of £5,802 was donated by trustees.

9 Investments

	2023 £	2022 £
Market value at: 31 December 2022	40,808	45,644
Unrealised (loss) / gain on investments	3,250	(4,836)
Market value at: 31 December 2023	<u>44,057</u>	<u>40,808</u>
Investments at cost	<u>21,733</u>	<u>21,733</u>

The following investments are held:

	Number of Shares	Cost Price £	Value 31/12/23 £	Value 31/12/22 £
<u>Growth Fund (Endowment)</u>				
Benevolent & Deacons' Court Fund	800	1,732	4,664	4,320
Music, Organ, Church & Hall Maintenance	6,757	20,001	39,393	36,488
		<u>21,733</u>	<u>44,057</u>	<u>40,808</u>

Bainsford Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

10 Debtors

	2023 £	2022 £
Gift Aid Tax Refund Due	<u>3,747</u>	<u>4,823</u>
	<u><u>3,747</u></u>	<u><u>4,823</u></u>

11 Creditors

	2023 £	2022 £
Accruals	<u>7,616</u>	<u>4,297</u>
	<u><u>7,616</u></u>	<u><u>4,297</u></u>

12 Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Investments				44,057	44,057
Current Assets	48,247	100,479	400	13,401	162,527
Current Liabilities	<u>(7,616)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,616)</u>
Net assets at 31 Dec 2023	<u>40,631</u>	<u>100,479</u>	<u>400</u>	<u>57,458</u>	<u>198,968</u>

	General £	Designated £	Restricted £	Endowment £	Total £
Investments	-	-	-	40,808	40,808
Current Assets	152,658	479	395	11,192	164,724
Current Liabilities	<u>(4,297)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,297)</u>
Net assets at 31 Dec 2022	<u>148,361</u>	<u>479</u>	<u>395</u>	<u>52,000</u>	<u>201,235</u>

13 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.

Bainsford Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

14 Movements in Funds

	At: 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Revaluation £	Transfers £	At: 31 December 2023 £
Endowment funds						
Gabriel Blane Fund (Revenue)	8,489	811	(222)	-	-	9,078
Gabriel Blane Fund (Capital)	39,225	1,529	-	3,250	-	44,004
Church of Scotland Investment Trust	4,286	90	-	-	-	4,376
	<u>52,000</u>	<u>2,430</u>	<u>(222)</u>	<u>3,250</u>	<u>-</u>	<u>57,458</u>
Restricted funds						
Life and Work	-	-	(121)	-	121	-
Benevolent Fund	395	5	-	-	-	400
	<u>395</u>	<u>5</u>	<u>(121)</u>	<u>-</u>	<u>121</u>	<u>400</u>
Unrestricted funds						
General Fund	148,737	27,823	(25,321)	-	(104,232)	47,007
Fabric Fund	-	-	(4,111)	-	4,111	-
Caring Group	103	-	-	-	-	103
Mission Fund	-	-	(6,000)	-	100,000	94,000
	<u>148,840</u>	<u>27,823</u>	<u>(35,432)</u>	<u>-</u>	<u>(121)</u>	<u>141,110</u>
Total funds	<u>201,235</u>	<u>30,258</u>	<u>(35,775)</u>	<u>3,250</u>	<u>-</u>	<u>198,968</u>

Purposes of Endowment Funds

To provide income for the music and fabric of the church. This is generated from the interest received from the Gabriel Blane Memorial Fund and also the Consolidated Fabric Fund.

Purposes of Restricted Funds

To provide income for the Benevolent Fund. The Benevolent Fund is funded from the interest income generated from Mrs. Garnock's Trust.

Purposes of Unrestricted Funds

To provide income for the general day to day running of the church. Interest from the following trust funds is credited to the fabric fund:

Mr. McNair's Trust Fund
Miss Gentles Bequest
Miss Stewart Memorial Fund
Mr. James Young Memorial Fund

Bainsford Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

15	Collections for Third Parties	2023	2022
		£	£
	Falkirk Foodbank	250	145
	Blythswood Care	-	-
	Pakistan Flood Appeal	-	308
	Ukraine Appeal	-	299
		<hr/>	<hr/>
		250	752
		<hr/>	<hr/>
16	Reconciliation of net movement in funds to net cash flow from operating activities	2023	2022
		£	£
	Net movement in funds for the reporting period (as per the statement of financial activities)	(2,267)	(9,023)
	Adjustments for:		
	Unrealised gain / (loss) on investments	(3,250)	4,836
	(Increase) / Decrease in Debtors	1,077	(3,869)
	Increase / (Decrease) in Creditors	3,319	2,845
		<hr/>	<hr/>
		(1,121)	(5,211)
		<hr/>	<hr/>

BAINSFORD PARISH CHURCH OF SCOTLAND

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

<u>CAPITAL ACCOUNT</u>	2023 £	2022 £
Credit Balances held at: 31 December 2023 at cost	<u>22,191</u>	<u>22,191</u>
Market Value of Balances at: 31 December 2023	<u>31,699</u>	<u>28,244</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at: 31 December 2023	<u>17,116</u>	<u>15,810</u>
 <u>TEMPORARY ACCOUNT</u>		
Debit Balance at: 31 December 2023	<u>(62)</u>	<u>(61)</u>