



BATHGATE EU – UNITED REFORMED CHURCH
Scottish Charity number: SC 014304

**Trustees' Annual Report and Accounts
for the year ended 31 December 2024**

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator


Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	1	2024		31	12	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

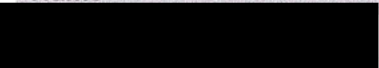
Bathgate EU URC Church
SC014304
c/o 35 Athol Terrace
Bathgate
West Lothian
Postcode EH48 4DN

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	President; Secretary		
	Treasurer		
	Vice President		
10			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	Deceased

Structure, governance and management

Type of governing document

The Church is an unincorporated association established in terms of the United Reformed Church Act 2000.

Trustee recruitment and appointment

The Trustees comprise the Minister (if appointed) and the Elders appointed by the Congregation.

The Minister is normally called through the United Reformed Church process whereby any vacancies are made known to URC ministers seeking a new position. Details are prepared by the congregation setting out information they consider may be appropriate for someone seeking a position as their Minister. The URC considers any applications and recommends a suitable candidate to the congregation who then invite the individual to preach. Following the service, the congregation decides whether to invite the individual to take up the vacancy, or whether to ask the URC to recommend an alternative.

In recent years, the URC has introduced an additional process which allows an existing member of the congregation to apply for training which would allow them to return, in due course, as Minister to their own congregation. Eilidh Young has started her studies in the autumn 2022 and is expected to completion from summer 2025.

The church is currently without an appointed minister and has been overseen by the Elders during the whole of 2024, with the support of a retired URC minister who is now part of the congregation and has been appointed as our Interim Moderator on behalf of Synod. Under URC processes, the church can only be declared 'vacant' and seek a new minister, on the approval of the Synod of Scotland. This was not possible during 2024 and is unlikely to happen with the calling of Eilidh Young to train for ministry.

Elders are elected by the Church Meeting and serve on the Elders' Meeting. Elders are ordained and remain Elders for life, but their period of active service is determined by Church Meeting. Therefore, after a set period, or due to age or illness, an Elder may cease to play an active role on the Elders' Meeting, becoming a "Non-serving Elder" and would no longer attend Elders' Meeting. At any future point, Church Meeting may vote for a "Non-serving Elder" to become once again a "Serving Elder." The Trustees of a Church are therefore the "Serving Elders."

Objectives and activities

Charitable purposes

Principally the worship of God and the sharing of the Gospel.

Summary of the main activities in relation to these objects

The main activities are weekly worship, meetings aimed at helping growth in the faith of Church members and others, and joint activity with other churches, aimed at raising awareness of the Christian faith amongst the people of Bathgate.

Achievements and performance

Summary of the main achievements of the charity during the financial period

2024 saw another full calendar year where we had no formal minister appointed by the URC.

A variety of different preachers were invited to take the Sunday service: many were retired ministers from other denominations, or lay preachers, and some members of the congregation also took part in leading services.

The membership has remained faithful throughout 2024, and our weekly attendance remained at similar levels to before with around 23-26 on a Sunday from a roll of around 45 members and adherents. We have sadly said goodbye to some who have passed away during the year.

As has been the case with so many churches, charities and other organisations, we are still working to regain the activities we had before the pandemic. However, we continued to focus on the same areas as follows:

- **fellowship, support and spiritual teaching of church members and adherents** – we welcomed visitors into the church and continue to support and include all who want to share in worship with us.
- **participating in interfaith activities/community work** – we are again engaged in working together with other churches in Bathgate to share services and support events.
- **as part of the URC Synod of Scotland**, there has been ongoing support for the Synod and many churches still host services online. In 2024 many Synod meetings were still held online to allow as many people as possible to participate.
- **internationally**, the congregation continued to send funds to two children we support through Compassion. One child graduated in 2024, but we took up support for another; we now support two young children.
- **Fund raising activities** – 2024 saw another version of our Autumn Show – providing time for many people from our church (and others) to meet weekly for rehearsals and to entertain many over three nights in September. We had been concerned that the participants might be fewer than before, but new members increased the volume and allowed us to continue.
- We continued the use of premises by external groups and our monthly Soup lunch as a start towards recouping funds and time together.
- **Donations to both UK and overseas work** – we were able to make charitable donations to the local Foodbank (both cash and goods throughout the year), PoppyScotland, the Salvation Army, Christian Aid, the local Street Pastors group and Social Bite. We also made contributions to

Financial commentary (summary below)

While many churches had struggled during the pandemic, we recognise that we have been in a strong position financially in recent years. Our members have remained faithful in their giving and have continued to give at their 'normal' level or more. In addition, the manse was fully let for the full year and brought in a significant income although there were also associated costs (see below). At the end the year all our restricted accounts are up to date using some general funds to meet some balances.

We continue our contribution to the URC's Maintenance of Ministry which covers Ministerial salary costs. We continue to be aware of the cost of ministry across the URC but are also cognisant that we need to manage our funds for our own situation also.

We are careful to ensure that our manse is fully maintained, recognising it is one of our main assets. It is let through an agent who ensures all the regulations are met, and we deal with repairs as requests come in from the tenant. In addition, we provided a new fridge freezer, meaning all white goods have recently been updated.

We held regular joint Finance and Property / Elders meetings to continue to plan as a group and to review the accounts regularly.

We carry out regular maintenance checks on our buildings to ensure they are kept in good condition and this continued during 2024 – the buildings were regularly checked and were not left empty for any long periods of time. We continue to working through our buildings report and ensuring that important work was carried out to ensure the buildings remain safe. We have also updated our risk register and reviewed our fire appliances and installations meet regulations.

Trustee Remuneration

The Minister is the only Trustee who would receive payment for their work. URC processes mean that all congregations pay a contribution towards the cost of ministry to URC offices in London based on what they can afford. The URC employs and pays ministers directly from these contributions, so that the individual churches do not have direct employment responsibilities. In 2024 the Bathgate church sent a contribution of £20,000.

Other trustees may be reimbursed for items bought for church work, but none receive any employment costs.

Buildings

It has been noted that our report should include a valuation of our properties. This is not something that is straightforward, but it has been suggested that noting the insurance value of our properties would be adequate at this time.

The sum noted in our insurance in 2024 for the church and associated buildings and contents is £5,318,063.

The sum noted for the manse and contents is £392,007.

We also have two organs within the church:

- One is over 100 years old and is currently insured for a sum of £497,154;
- The other is a digital organ currently insured for £344,120.

Financial review

Brief statement of the charity's policy on reserves

We maintain a variety of restricted accounts where income and expenditure relate to specific commitments, and where these funds cannot be made available to meet other costs without agreement by the Property and Finance Committee or the Elders on behalf of the Congregation.

Charities account - which covers all collections made for specified charities during the year;

Compassion account - for our commitment to support two children overseas through the organisation Compassion.

Fellowship Fund - a small fund which allows members of the congregation to receive financial support in times of difficulty.

Synod fund – to identify donations made to support the work of the Synod of Scotland. There was no request from Synod in 2024.

Details of any deficit

2024 ended with a positive figure in the bank.

Donated facilities and services (if any)

Many church members give their time for free to provide management, administration and other support services to the running of the church. This includes the time of the Elders/Trustees, the President, Secretary and Treasurer as well as members of various church committees. There is a small core team of members who take on a significant number of tasks including gardening and decorating etc and a lot of work has continued throughout 2024.

As well as time, members often provide goods without being reimbursed – this includes flowers for the church each week (which are then passed to those in need of support or recognition for special events) and items for hospitality events.

Donated services would include the work put in by Elders and other members of the congregation.

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

17/09/25

17/09/2025

RECEIPTS AND PAYMENTS ACCOUNT TO 31 DECEMBER 2024

Receipts		2024	2024	2023	Payments		2024	2023
Church Account		£	£	£	Church Account		£	£
Weekly collections (av £385 pw)		20,404.80	av £392.95 pw)	20,473.25	Maintenance of Ministry		20,000.04	21,999.96
Income Tax recovered (Gift Aid)		6,436.29		6,442.41	Pulpit Supply		1,610.00	1,655.00
Miscellaneous income (Note 1)		11,060.27		5,497.65	Organist		2,580.00	2,580.00
Donations for use of Hall		1,665.00		1,940.00	Cleaner		1,545.44	1,551.00
Events Account (Note 2)		2,685.08		3,182.56	Printing, Stationery, Adverts		280.15	538.98
Charities Account (Note 3)		20.00		1,004.00	Heating and Lighting		5,341.15	5,311.91
Compassion Account (Note 4)		200.00		470.00	Church repairs and renewals (Note 5)		8,356.67	8,525.14
Manse rental		12,300.00		11,413.54	Manse repairs and renewals (Note 6)		4,789.06	4,452.02
Total Receipts to 31 December			54,771.44	50,423.41	Trustees Expenses		0.00	0.00
					Miscellaneous expenditure (Note 7)		765.76	491.44
					Charities Account (Note 3)		709.40	1,550.00
					Compassion Account (Note 4)		704.11	744.00
					Total expenditure to 31 December		46,681.78	49,399.45
Fellowship Fund Account					Fellowship Fund Account			
Fellowship fund - collections, interest and donations					Fellowship fund disbursements			
Flower Account - petty cash					Flower Account - petty cash			
Flower fund - income (cash only)					Flower Fund - disbursements (cash only)			
TOTAL					TOTAL			
Total income					-			
Total expenditure					46,919.78			
Net surplus/deficit					46,919.78			

Bathgate EU United Reformed Church

Statement of Balances	2024	2023		2024	2023
Church Account - at 1 Jan 2024	8,315.60	10,745.14	Church Account - at 31 Dec 2024	19,551.66	11,462.00
Fellowship Fund Account - at 1 Jan 2024	757.24	719.33	Fellowship Fund Account - at 31 Dec 2024	757.49	740.40
Flower Account - at 1 Jan 2024	86.73	86.73	Flower Account - at 31 Dec 2024	-	58.73
Deposit 2023	2747.51	-			-
TOTAL at 1 January 2024	11,907.08	11,551.20	TOTAL at 31 December 2024	20,309.15	12,261.13
Total balance at 1 January 2024	11,907.08	11,551.20			
Total balance at 31 December 2024	20,309.15	12,261.13			
Net surplus/deficit for 2024	£8,402.07	£709.93			

Bathgate EU United Reformed Church
RECEIPTS AND PAYMENTS ACCOUNT TO 31 DECEMBER 2024

Note 1: Miscellaneous income, non-restricted

Miscellaneous income

Donations		
PP donation	3,080.00	
General donations	5,400.00	
Total general donations		<u>8,480.00</u>
Bank interest	130.15	
Sunshine bags	32.65	
Energy Grant	2,417.47	
		<u><u>11,060.27</u></u>

Note 2: Events account, non-restricted

Miscellaneous income

Autumn Show	848.18	
Coffee Morning	531.00	
Soup lunch	1,305.90	
		<u><u>2,685.08</u></u>

Note 3: Charities Account, restricted

Charities Account income

Foodbank	20.00	
		<u>20.00</u>
Balance at 1 January 2024	-	
Balance from church funds	689.40	
		<u><u>709.40</u></u>

Charities Account expenditure

Foodbank	20.00
PoppyScotland	200.00
Christian Aid	220.00
Salvation Army	100.00
	<u>169.4</u>

Balance in hand	-
	<u><u>709.40</u></u>

Note 4: Compassion Account, restricted

Compassion Account income for Felix and Isha

Collections and donations	200.00	
Balance from church funds	504.36	
Balance at 1 January 2024	757.24	
		<u><u>1,461.60</u></u>

Compassion Account expenditure

Payments in 2024	704.11
Balance at 31 December 2024	757.49
	<u><u>1,461.60</u></u>

Note 5: Church maintenance, unrestricted

Church repairs and renewals

Insurance	4,416.62	
Sound System	1,512.00	
Organ Service	720.00	
Roof repairs	580.00	
Hob Replacement	479.00	
Fire Protection Service	100.99	
Boiler Test	300.00	
Heater	248.06	
Boiler Test		
Fitting Water Heater		
Hob Replacement		
		<u><u>8,356.67</u></u>

Note 6: Manse expenses

Management Fee	1,328.40	
Insurance	429.42	
Electrical	902.84	
Outside work	1,300.00	
Toilet	180.00	
Ceiling	250.00	
Sundry	398.40	
		<u><u>4,789.06</u></u>

Note 7: Miscellaneous, unrestricted

Miscellaneous

Vacuum Cleaner	99.00	
Music License	189.40	
Synod Meeting	159.00	
Handtowel dispenser	62.00	
Christmas decorations	64.22	
Contribution for Books to Eilidh Young	142.15	
Communion Wine	49.99	
		<u><u>765.76</u></u>

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Bathgate EU United Reformed Church

Registered charity number

SC 014304

On the accounts of the charity for the period

Period start date

Day

Month

Year

01

January

2024

to

Period end date

Day

Month

Year

31

December

2024

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 [other than that disclosed on the attached page*]

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 be reached.

Signed**

Name

Date: 31/05/2025

Relevant professional qualification(s) or body (if any)

Address

*Please delete the words in the box and set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose