

Charity Registration No. SC016185 (Scotland)

Congregation number: 010136

**LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2024**

**THE A9 PARTNERSHIP LIMITED**  
**Chartered Accountants**  
**Abercorn School**  
**Newton**  
**West Lothian**  
**EH52 6PZ**

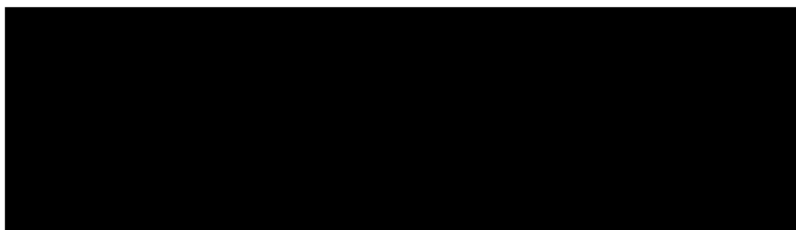


# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Principal Office-bearers**



**Congregation number**

010136

**Charity number (Scotland)**

SC016185

**Contact address**

Cross House  
Linlithgow  
West Lothian  
EH49 7AL

**Auditor**

The A9 Partnership Limited  
Abercorn School  
Newton  
West Lothian  
EH52 6PZ

**Principal Bankers**

Charities Aid Foundation Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

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# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

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# **LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 (FRS 102)" (effective 1 January 2019).

### **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.

### **Mission**

The Kirk Session has adopted the five Marks of Mission namely:

- To proclaim the Good News of the Kingdom
- To teach, baptise and nurture new believers
- To respond to human need by loving service
- To seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation
- To strive to safeguard the integrity of creation and sustain and renew the life of the earth.

# **LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Achievements and performance**

#### **Overview of Progress**

2024 has been a year of transformation with the extensive preparations for the establishment of the new Parish of Linlithgow and Avon Valley consisting of Avonbridge Church, Linlithgow St Michael's, Linlithgow St Ninian's Craigmillen and Torphichen Kirk. This required a significant investment of time and resources for much of the year culminating in the successful launch of the Parish on 1 November. In its two months of operation in 2024, the focus was on the consolidation of the finances for the four churches and the establishment of the various Teams - sixteen in total - with responsibilities for the day-to-day operation of the Parish and the wide range of activities offered.

The following paragraphs provide an overview of the work of the four churches during 2024, prior to the launch of the new Parish on 1 November.

#### **Avonbridge Church**

2024 did not start off well for Avonbridge Church. We experienced a burst pipe in the kitchen on 7th January which wiped out the full kitchen and the flooring in the Church Hall. However, insurance covered the cost allowing us to regain a fully functioning kitchen again.

The church continued to grow in strength this past year. The Union of Linlithgow and Avon Valley has brought us great support and allowed the church to benefit from the preparation of a community audit. This work has reunited the village with the Church and allowed conversations to happen to work together in 2025 when the community hall closes - some groups are already coming into the Church Hall for their events.

The Church also received funding from Kelvin Valley Falkirk Community Led Local Development Fund to engage an architect to investigate possible scenarios to change the design and layout of the Church building to allow for greater flexibility for community events. This has been very well received by the Church and the community. We held a coffee morning where around 100 people attended to examine the proposed plans.

Our morning worship has seen an increase in numbers and has stabilised at around 16 members each week. Our Remembrance and Christmas Eve services have seen many more people attending with a doubling of the numbers.

We look forward to 2025 with excitement as we work together with the communities of Avonbridge and Standburn to build a community space for all.

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Linlithgow St Michael's Church**

Attendance at our public worship continues to increase, both in church and at the service in Springfield School. The Sunday evening contemporary service supported by our worship band has attracted a mixture of people from our current congregation and some new faces. Twelve new members of Profession of Faith and a further fourteen transferring from other churches.

There has also been a significant uplift in the number of people who have taken the opportunity to engage with our outreach activities. The continuing appeal of our Sunshine Singalong for Memory, and the high demand for Parent and Toddler and Jolly Babies groups and Seedlings are particular examples of our success in this area. With live-streaming of the Sunday morning service in the church and the ability to view the service on catch-up, this enables us to extend our mission to those who are unable to physically attend worship services. We also offer Thursday Morning for Coffee, opportunities for further fellowship and contemplation via a Time for Stillness in the church each week, Wednesday Prayers, the Chapters Book Club, and a number of home-based Bible Study groups. In addition to these established activities, a new group was launched to provide an opportunity for ladies to meet - Faith, Friends and Fizz which is already attracting between 20-30 on a regular basis. St Michael's Guild contribute generously to various causes and has grown in number during 2024.

The opportunities to engage with our young people in different situations, the traditional Sunday Club, Bible Class, Youth Fellowship and Boys' Brigade supported by Messy Church, Holiday Club and Lego Church, are always under review by our Youth Worker and his faithful team of volunteers. They also collaborated closely with our primary schools promoting regular events held in the church.

The first full year of operation of our new accounting software package has greatly enhanced our ability to manage our financial transactions and monitor budgets. This system will form the basis of the financial management accounts for the new Parish.

**Aspire Linlithgow** achieved remarkable success with the securing of funding just short of £500k. Thanks to our members, the wider community and our grant funders, Historic Environment Scotland, The Church of Scotland General Trustees, The Landfill Communities Trust, and the Pilgrim Trust we were able to undertake the renovation of our Crown of Thorns spire, which was completed and dedicated during 2024.

**Transforming Cross House into a Community Hub (A house for the town).** The Fundraising Team have now turned their attention to our next major challenge (a potential five-year challenge). They have been successful in securing approval from the National Heritage Lottery Fund to progress to the next stage of the process which will involve the submission of a formal proposal for financial support to redevelop Cross House as a venue which will address the needs of the church but also the wider community in Linlithgow as well as being a heritage resource for the town.

**Project 600** - As a Grade-A listed building, transforming Cross House is essential. However, this is also the case for St Michael's Church building which is Grade-A listed. This project which will also require some considerable funding support is intended, as an initial phase, to undertake a range of work to safeguard the fabric of the Sanctuary with remedial work on the roof and ceiling timbers, the lining of the gutters and extra downpipe capacity.

# **LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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Safeguarding continues to be a standing item on each agenda of the Kirk Session. We ensure that we comply with both Church and civil law relating to safeguarding of children and vulnerable adults. Our Coordinator and the support team manage this particularly important aspect of our responsibility and are very well versed in the Church of Scotland policies on safeguarding and our Panel continues to be in place. A safeguarding training programme for Session Trustees is also in place.

Pastoral support continues to play a vital part in both the life of our church and the wider community. Elders and Visitors, often being our eyes and ears ensuring that our response to our people's needs is met. Under the guidance of our Pastoral Care Team, more specific needs continued to be met through pastoral visitors developing supportive relationships with people facing significant challenges. There have been several additions to the team and the training provided has been appreciated.

We continue to work in partnership with our involvement in the work of West Lothian Foodbank and in Bethany Trust's Edinburgh winter shelter. We continue to provide valuable support to Youthspace (previously known as LYPP), Christian Aid and Fairtrade movement. In 2024, we have provided accommodation for First Step to provide storage for foodstuffs which are available to the local community on a couple of occasions each week.

The development of our Website and Facebook page expands our reach not only to our congregation but to a wide and diverse group within our community and beyond. Our professionally edited Crosswind Magazine continued to provide interesting stories across a wide range of topics and is a welcomed publication within our homes. The Electronic Newsletter has gone from strength to strength now reaching over 500 recipients on a monthly basis.

### **Linlithgow St Ninian's Craigmallen Church**

A Service is held in the Church every Sunday morning with additional services at Easter and Christmas, a short Service of Readings and Prayer is held weekly at lunchtime on Wednesdays, and there are four formal and three informal Communion Services a Year. The Sunday Services are broadcast on Zoom for the benefit of those unable to attend in person and are also recorded and uploaded to Facebook on a weekly basis.

There is a small but regularly attended Sunday School (the Jesus Factor), the Guild which normally meets every second Monday from August to May/June, the 1st Linlithgow Girls' Brigade Company, for which is provides support and oversight, and the Eco Group. The Church worked its way up to achieving a gold Eco-congregation award in 2018 and continues to seek ways to encourage people to think and act in an eco-friendlier way both within and out with the Church to maintain and improve further on the highest "gold award" status.

Cards to send good wishes and to advertise Christmas Services are delivered to every house in the Parish by members assisted by the local Scout Group and members participate in the delivery of Easter cards produced by the Inter-Church Forum for every house in Linlithgow advertising the joint Holy Week and Easter Services in the various churches in the town.

The Church is recognised as having achieved Fair Trade status, consistent with the town of Linlithgow, which has Fair Trade status. Members of the congregation regularly contribute financially to the West Lothian Food Bank and annually contribute more than 10 Christmas Food Hampers which are put together and donated to West Lothian Food Bank's Reverse Advent Calendar Appeal.

The Church is used as required by members and non-members for baptisms, weddings and funerals. The Church is used annually for School Easter, Christmas and end of term Services, as well as concerts which benefit a number of charities.

A good number of non-Church-related groups from the local community make regular use of the halls including the 1st Step Recovery Cafe who also use part of the grassed area to the west of the halls for raised beds to grow fruit and vegetables which are used in the meals they prepare. There are others who use the hall on an ad-hoc basis such as West Lothian Council for Voting on Polling Days.



# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### **Torphichen Kirk**

Worship is normally conducted in the church each Sunday at 11.15 am and using Zoom at 7.00 pm. Special services also take place to celebrate events of the Church year.

We have strong links with World Mission and through our Mission Partners who work in Africa with AIM, we have formed a partnership link with Magina Presbyterian Church of East Africa, Limuru Presbytery in Kenya.

The Eco-Congregation Project is an integrated syllabus for all churches, which we use to help make our mission, buildings, witness and lifestyles more sustainable and environmentally responsible. We were the fourth congregation in Scotland and the first in the Lothians to receive our award and have subsequently gained our second award.

Pastoral Care for the Community is provided by the elders and members who visit, phone and send flowers and cards to those whom we are aware are ill, bereaved, etc.

The Kirk's Facebook page and website are updated regularly with information about services and details of local and national church events.

A member is a representative on the Torphichen Community Council.

Members support a variety of charities including Christian Aid, West Lothian Foodbank, Sunflower Scotland, Link to Hope and the Salvation Army toy appeal.

### **Financial review**

As at 1 November 2024 four churches joined together in a Union to form Linlithgow and Avon Valley Church of Scotland. The remaining net assets of the former three charities joining St. Michael's Parish Church amounted to £263,268. The transaction was accounted for under Acquisition Accounting and in accordance with the Charities SORP FRS 102, the net assets of the former three charities are in substance a gift and credited to other income on the SOFA.

Kirk Session continues to monitor income and expenditure, with detailed analysis being undertaken monthly by the Stewardship and Finance Team, and reporting to the Kirk Session on a regular basis. We have seen a significant uplift in our income and expenditure during 2024, partly due to the transfer of the net assets of three other charities.

An overall surplus for the year of £211,071 was achieved with an underlying deficit of £52,197 if the net assets transferred from the other three churches were disregarded. Another consideration is, much of the grant funding receipts in 2023 in relation to capital expenditure projects were spent in 2024.

With the help of legacy income totalling £25,344, net asset transfers of £183,499 in general funds on the Union of Churches and an increase in regular giving by standing order and weekly offering, our general income has increased to £660,212. Our restricted income has decreased to £230,911, as a result of £79,261 raised in respect of the Crown of Thorns capital project and £79,769 restricted funds on the net asset transfers on the Union of Churches, resulting in overall income of £891,123.

The fundraising team continue to work hard and with the help of our donors, including our members, the wider community and grant funders, 2024 has been an incredible year.

Our general running costs for 2024 include our "Giving to Grow" contribution of £157,713 to the national church and this remains our largest expense. Costs in maintaining our property including repairs and maintenance for the Churches and other buildings, and energy costs, amounted to £118,764. When we add staff costs, council tax, insurance and many other costs associated with the running of Linlithgow and Avon Valley, our general expenditure for 2024 is £439,376 (2023 - £339,423) giving an overall expenditure of £681,390 (2023 - £628,798) when we include restricted expenditure of £242,014.

Planned expenditure on our buildings will require to be funded, whether this is essential maintenance or development expenditure such as the proposed upgrade to Cross House. It is to be hoped that the members, supporters and friends of Linlithgow and Avon Valley will continue their unstinting financial support in the challenging years ahead.

# **LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Reserves policy**

In normal times the Trustees' policy is to aim to hold reserves equivalent to approximately 6 months' unrestricted expenditure including designated central funds. Over the past few years, the Trustees have managed to build up reserves more than this target in anticipation of exceptional expenditure on Cross House, and now also on the Church, which is likely to amount to a large seven figure sum. The aim will be to maintain the reserves at or above the 6-month target.

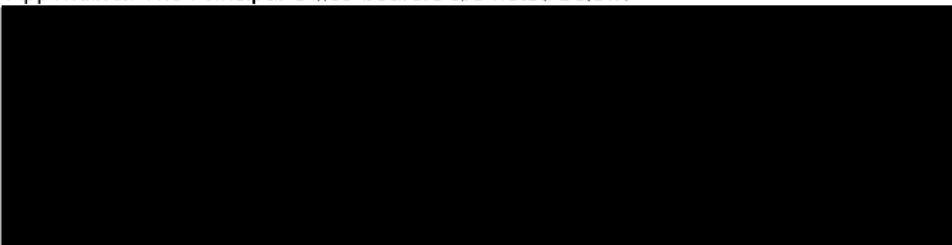
### **Risk Management**

We face several challenges. The average age of our congregation continues to increase, and we still rely on a small number of extremely generous donors for a large percentage of our regular income. The age of our members poses a risk to our income due to the sad inevitability of death or the fact that many members no longer pay enough tax to enable us to claim Gift Aid. Another budgetary impact of an ageing membership is that many tasks now carried out by volunteers, may in future require professional paid help - increasing our costs. The Finance team will continue to explore every avenue to inform the congregation of our situation.

### **Structure, governance and management**

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

The trustees who served during the year and up to the date of signature of the financial statements are detailed at Appendix 2. The Principal Office-bearers are noted below:



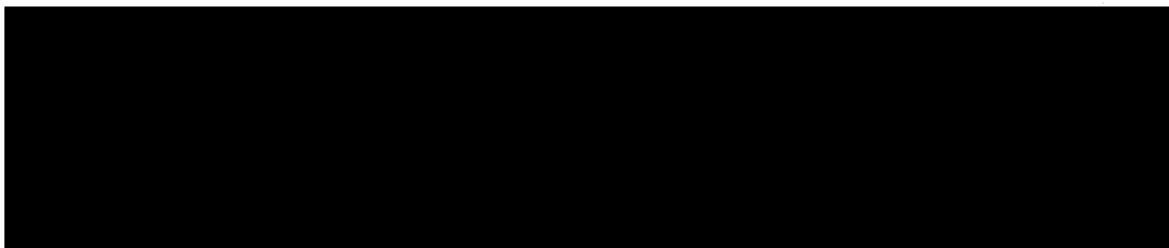
### **Recruitment and appointment of trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the Trustee Elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. On 31 December 2024 there were thirty-eight Trustee Elders all of whom were trustees engaged in current service. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. One Trustee is also a Trustee of Youthspace and two Trustees are Trustees of Linlithgow Parish Trust.

### **Organisational structure**

The Kirk Session, chaired by the minister, meets at least nine times in a calendar year. Responsibilities for aspects of the life and work of Linlithgow and Avon Valley are delegated as appropriate to Kirk Session Teams.

The trustees' report was approved by the Board of Trustees.



# **LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees are responsible for preparing the Trustees' Report and the 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 trustees to prepare financial statements for each financial year which give 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 year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient 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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

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#### Opinion

We have audited the financial statements of Linlithgow and Avon Valley Church of Scotland (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# **LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND**

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its industry, we identified that the principal risks of non-compliance with laws and regulations related to: UK tax legislation, pensions legislation, employment regulation, health and safety regulation, Disclosure Scotland / PVG requirements, anti-bribery, fraud and money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities SORP (FRS 102).

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates. Also there is the risk of fraudulent misappropriation of: cash or other assets.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.
- Reviewing for legal fees incurred in the year for indications of non-compliance or litigation.
- Reviewing minutes of trustees' meetings for indications of non-compliance or litigation.

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

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Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.
- Performing income completeness testing and agreeing receipts to subsequent bank lodgement.
- Reviewing bank statements and nominal ledger transactions for large or unusual items.
- Performing analytical review to identify unusual trends and variances.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. The primary responsibility for the prevention and detection of irregularities including fraud rests with management.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*THE A9 PARTNERSHIP LIMITED*

 (Senior Statutory Auditor)  
for and on behalf of The A9 Partnership Limited

*11/0/2025*

Chartered Accountants  
Statutory Auditor

Abercorn School  
Newton  
West Lothian  
EH52 6PZ

The A9 Partnership Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
<b>Income and endowments from:</b>							
Donations and legacies	3	424,211	71,881	496,092	441,121	8,048	449,169
Charitable activities	4	6,975	-	6,975	5,135	-	5,135
Other trading activities	5	34,745	-	34,745	26,822	-	26,822
Investments	6	10,782	-	10,782	5,692	-	5,692
Other income	7	183,499	159,030	342,529	-	230,204	230,204
<b>Total income</b>		<b>660,212</b>	<b>230,911</b>	<b>891,123</b>	<b>478,770</b>	<b>238,252</b>	<b>717,022</b>
<b>Expenditure on:</b>							
Raising funds	8	515	17,410	17,925	4,243	18,246	22,489
Charitable activities	9	438,861	224,604	663,465	335,180	271,129	606,309
<b>Total expenditure</b>		<b>439,376</b>	<b>242,014</b>	<b>681,390</b>	<b>339,423</b>	<b>289,375</b>	<b>628,798</b>
Net gains/(losses) on investments	13	1,338	-	1,338	711	-	711
<b>Net income/(expenditure)</b>		<b>222,174</b>	<b>(11,103)</b>	<b>211,071</b>	<b>140,058</b>	<b>(51,123)</b>	<b>88,935</b>
Transfers between funds		(14,553)	14,553	-	(2,070)	2,070	-
<b>Net movement in funds</b>	<b>10</b>	<b>207,621</b>	<b>3,450</b>	<b>211,071</b>	<b>137,988</b>	<b>(49,053)</b>	<b>88,935</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		644,575	158,376	802,951	506,587	207,429	714,016
<b>Fund balances at 31 December 2024</b>		<b>852,196</b>	<b>161,826</b>	<b>1,014,022</b>	<b>644,575</b>	<b>158,376</b>	<b>802,951</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The 2023 comparative figures represent St. Michael's Parish Church and the 2024 figures represent St. Michael's Parish Church 1st January to 31st October and Linlithgow and Avon Valley 1st November to 31st December.

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Investments	15		244,828		221,613
<b>Current assets</b>					
Stocks	16	3,274		-	
Debtors	17	22,750		18,173	
Cash at bank and in hand		784,234		590,196	
		810,258		608,369	
<b>Creditors: amounts falling due within one year</b>	18	(41,064)		(27,031)	
<b>Net current assets</b>			769,194		581,338
<b>Total assets less current liabilities</b>			1,014,022		802,951
<b>Net assets</b>			1,014,022		802,951
<b>The funds of the charity</b>					
Restricted funds	20	161,826		158,376	
Unrestricted funds		852,196		644,575	
		1,014,022		802,951	

The 2023 comparative figures represent St. Michael's Parish Church and the 2024 figures represent St. Michael's Parish Church 1st January to 31st October and Linlithgow and Avon Valley 1st November to 31st December.

The financial statements were approved by the trustees on 10 JUNE 2025





# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	26		181,538		81,040
<b>Investing activities</b>					
Proceeds from disposal of investments		1,718		-	
Investment income received		10,782		5,692	
<b>Net cash generated from investing activities</b>			12,500		5,692
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			194,038		86,732
Cash and cash equivalents at beginning of year			590,196		503,464
<b>Cash and cash equivalents at end of year</b>			784,234		590,196

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **1 Accounting policies**

#### **Charity information**

Linlithgow and Avon Valley Church of Scotland is an unincorporated association based in Scotland. The principal office is : Cross House, The Cross, Linlithgow, West Lothian, EH49 7AL.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investments and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. 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.

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 subject to specific conditions by donors that the capital must be maintained by the charity. But the income therefrom is used for the purpose defined in accordance with the objects of the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

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 (FRS 102) the general volunteer time of the congregational 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.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is recorded inclusive of irrecoverable VAT.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets having a cost greater than £3,000 and a useful life of at least 3 years are capitalised and initially measured at cost or valuation and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided on a straight-line basis to write off the cost or initial value over a 3 year period, but in exceptional circumstances, with the approval of Session, this may be extended on individual assets to a maximum of twenty years.

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including: Church buildings, Cross House, 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.

#### 1.7 Fixed asset investments

Fixed asset investments and investment property are initially measured at transaction price including transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Offerings	317,037	71,468	388,505	268,121	4,633	272,754
Tax Recovered on Gift Aid	70,855	413	71,268	55,876	3,415	59,291
Legacies	25,344	-	25,344	107,403	-	107,403
Other	10,975	-	10,975	9,721	-	9,721
	<u>424,211</u>	<u>71,881</u>	<u>496,092</u>	<u>441,121</u>	<u>8,048</u>	<u>449,169</u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable activities</b>		
Weddings and funerals	<u>6,975</u>	<u>5,135</u>

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Use of Premises	31,208	24,080
Visitor's Stall	<u>3,537</u>	<u>2,742</u>
Other trading activities	<u>34,745</u>	<u>26,822</u>

Income from renting out the Kirkgate flat is included in "Use of Premises", as in previous years

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Dividends received	398	195
Deposit interest	785	463
Bank Interest	9,599	5,034
	<u>10,782</u>	<u>5,692</u>

### 7 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Net Assets transferred on Union of Churches	183,499	79,769	263,268	-	-	-
Fundraising for Crown of Thorns	-	79,261	79,261	-	230,204	230,204
	<u>183,499</u>	<u>159,030</u>	<u>342,529</u>	<u>-</u>	<u>230,204</u>	<u>230,204</u>

The value of Net Assets taken over upon the Union of Churches is in substance a gift in accordance with the Charities SORP FRS102.

### 8 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fundraising and publicity</b>						
Visitor's stall	(1,590)	-	(1,590)	1,569	-	1,569
Life and Work	63	-	63	84	-	84
Church magazine	2,042	-	2,042	2,590	-	2,590
Project 600	-	8,155	8,155	-	-	-
Cross House	-	7,335	7,335	-	9,600	9,600
Crown of Thorns	-	1,920	1,920	-	8,646	8,646
	<u>515</u>	<u>17,410</u>	<u>17,925</u>	<u>4,243</u>	<u>18,246</u>	<u>22,489</u>

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 9 Expenditure on charitable activities

	Charitable Activities 2024 £	Charitable Activities 2023 £
<b>Direct costs</b>		
Staff costs	82,228	71,798
Giving to Grow Allocation	157,713	149,220
Presbytery Dues	3,477	3,228
Minister's Expenses	2,508	2,647
Fabric Repairs & Maintenance	80,419	20,149
Council Tax/Insurance	25,484	30,305
Other Buildings Costs	38,345	24,283
Organ & Audio	867	1,280
Church Office Expenses	18,369	10,341
Other Expenses	33,980	27,087
Crown of Thorns	203,354	265,971
Cross House	16,721	-
	<u>663,465</u>	<u>606,309</u>
<b>Analysis by fund</b>		
Unrestricted funds	438,861	335,180
Restricted funds	224,604	271,129
	<u>663,465</u>	<u>606,309</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 and have not been separately identified.

<b>10 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	7,200	6,000
- for the preparation of the financial statements	1,200	-
- for payroll and Xero services	1,643	224
	<u>10,043</u>	<u>6,224</u>

### 11 Trustees' Remuneration and Related Party Transactions

During the year, trustees received reimbursement of expenses totalling £4,616 (2023 - £5,111) whilst acting as agent of the charity. These expenses did not relate to their role as trustees.

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 11 Trustees' Remuneration and Related Party Transactions

(Continued)

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year. No trustee received any remuneration or benefits for the year.

During the period 1st January 2024 to 31st October 2024 - 69 trustees donated £74,315.

During the period 1st November 2024 to 31st December 2024 - 26 trustees donated £4,890.

During the prior year ended 31st December 2023 - 70 trustees donated £86,332.

There were no other disclosable related party transactions during the year (2023: none).

#### 12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	8	7
	<u>8</u>	<u>7</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	81,873	71,477
Other pension costs	355	321
	<u>82,228</u>	<u>71,798</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers contributions for national insurance, pension and housing 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 £28,700 and the maximum stipend (in the 5th and subsequent years) £35,269.

Employment costs can be split as follows Youth Worker and Early Years Worker £39,091 (2023: £36,035) and Other Staff Costs £43,138 (2023: £35,763).

There were no employees whose annual remuneration was more than £60,000.

#### 13 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	1,338	711
	<u>1,338</u>	<u>711</u>



# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 14 Tangible fixed assets

	Freehold land and buildings £
<b>Cost</b>	
Charity combinations	1,640,000
Disposals	(1,640,000)
<b>Carrying amount</b>	
At 31 December 2024	-
At 31 December 2023	-

The land and buildings taken over on the Union of Churches were valued at fair value by a mixture of both internal and external valuers, that were suitably qualified. It was part of the agreement that upon the Union of Churches the land and buildings held by the former charities would be disposed of and title transferred to the General Trustees of the Church of Scotland for no consideration. This disposal was completed before the year end date.

### 15 Fixed asset investments

	Investment Portfolio £	Land £	Total £
<b>Cost or valuation</b>			
At 1 January 2024	9,946	211,667	221,613
Additions	22,358	-	22,358
Valuation changes	857	-	857
At 31 December 2024	33,161	211,667	244,828
<b>Carrying amount</b>			
At 31 December 2024	33,161	211,667	244,828
At 31 December 2023	9,946	211,667	221,613

Investments are held primarily to provide an investment return for the charity.

Session Lands of Magdalen (17.45 Ha) were valued by CKD Galbraith LLP, qualified Chartered Surveyors on 26th March 2019 at an open market value of £635,000 following the rezoning within the West Lothian Development plan in September 2018 of 3.1 Ha as suitable for a housing development. Two thirds of the proceeds on sale would be due to Linlithgow Parish Trust and as such only one third of the valuation has been included within the financial statements.

### 16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	3,274	-

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 17 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Gift Aid Tax Refunds Due	12,428	3,201
Other debtors	10,322	14,972
	<u>22,750</u>	<u>18,173</u>

### 18 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	547	888
Trade creditors	3,432	-
Other creditors	17,149	11,626
Accruals and deferred income	19,936	14,517
	<u>41,064</u>	<u>27,031</u>

### 19 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>355</u>	<u>321</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Cross House Project	15,481	17,462	(24,056)	2,553	11,440
Audio Visual Equip	-	7,238	-	-	7,238
New Ventures	15,365	2,229	(1,233)	-	16,361
Outreach Projects	373	-	-	-	373
Organ Fund	9,508	3,752	(600)	-	12,660
Kirkgate Ukraine	2,010	1,883	(1,991)	-	1,902
Crown of Thorns Fund	115,639	79,261	(205,274)	12,000	1,626
Project 600	-	39,317	(8,155)	-	31,162
St Ninian's Craigmailen Funds	-	5,887	-	-	5,887
Torphichen Fabric Development Fund	-	73,066	-	-	73,066
Avonbridge Kenya Fund	-	111	-	-	111
Torphichen Magina Fund	-	705	(705)	-	-
	<u>158,376</u>	<u>230,911</u>	<u>(242,014)</u>	<u>14,553</u>	<u>161,826</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
Cross House Projects	25,081	-	(9,600)	-	15,481
New Ventures	25,290	2,027	(1,582)	(10,370)	15,365
Outreach Projects	353	20	-	-	373
Organ Fund	6,472	3,036	-	-	9,508
Kirkgate Ukraine	5,586	-	(3,576)	-	2,010
Crown of Thorns Fund	144,647	233,169	(274,617)	12,440	115,639
	<u>207,429</u>	<u>238,252</u>	<u>(289,375)</u>	<u>2,070</u>	<u>158,376</u>

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 20 Restricted funds

(Continued)

Cross House Project	Funds for Improvements to Cross House
Audio Visual Equipment	Funds received for major improvements to the Church and Cross House audio visual equipment
New Ventures	Funds received for the commencement of new church activity in the community
Outreach Projects	Funds received for the continuing work of a wide range of outreach projects
Organ Fund	Funds received for repair and maintenance of St Michael's organ
Crown of Thorns Fund	Funds for restoration of Crown of Thorns
Kirkgate Ukraine	Funds raised to meet the costs of hosting a Ukrainian family
Project 600	Funds raised to address the major threats to the integrity of the church building, including replacement of roof timbers, lead-lining of gutters, installation of new rainwater furniture and a new rainwater drainage solution, together with repair or replacement of damaged stonework.
St Ninians Craigmailen Funds	
Torphichen Fabric Development	In anticipation of major work on the Kirk and St Johns Hall
Torphichen Magina Fund	Funds to support linked congregation in Magina
Avonbridge Kenya Fund	Funds to support Church work in Magina

Restricted Funds for St Ninian's Craigmailen is made up of the following:

Fabric Fund £1,125

Benevolent Fund £978

Sunday School Fund £1,371

Choir Fund £1,396

Flower Fund £242

Sound System Fund £468

Stonework Fund £307

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
St Michael's Fabric Fund	127,373	962	-	(12,000)	-	116,335
St Ninian's Craigmailen Fabric Fund	-	39,165	-	-	444	39,609
Torphichen + Avonbridge Fabric Fund	-	20,567	(3,696)	-	37	16,908
Ukraine Designated Funds	6,665	6,000	(205)	-	-	12,460
St Michael's Guild	1,031	3,331	(792)	(2,535)	-	1,035
St Ninian's Craigmailen Guild	-	1,966	(114)	-	-	1,852
Parent & Toddler	5,626	5,293	(1,405)	-	-	9,514
Torphichen Youth Club + TACO Fund	-	1,469	-	-	-	1,469
General Fund	308,009	581,459	(433,164)	(24,147)	857	433,014
Reserve Fund	195,871	-	-	24,129	-	220,000
	<u>644,575</u>	<u>660,212</u>	<u>(439,376)</u>	<u>(14,553)</u>	<u>1,338</u>	<u>852,196</u>

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 21 Unrestricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Fabric Fund	122,947	4,426	-	-	-	127,373
Other Designated Funds	1,438	-	-	(1,438)	-	-
Ukraine Designated Funds	-	5,227	-	1,438	-	6,665
Guild	1,417	3,246	(1,562)	(2,070)	-	1,031
Parent & Toddler	2,005	4,795	(1,174)	-	-	5,626
General Fund	182,909	461,076	(336,687)	-	711	308,009
Reserve Fund	195,871	-	-	-	-	195,871
	<u>506,587</u>	<u>478,770</u>	<u>(339,423)</u>	<u>(2,070)</u>	<u>711</u>	<u>644,575</u>

#### Designated Funds

Funds set aside for specific purposes

Fabric Fund

Funds set aside for non-routine upkeep of the churches buildings

Ukraine Fund

Funds set aside to support Ukrainian families living in Linlithgow

Guild

Linlithgow and Avon Valley Church of Scotland - St Michael's Guild  
Linlithgow and Avon Valley Church of Scotland - St Ninian's  
Craigmailen Guild

Parent & Toddler

The Parent & Toddler Group who meet two mornings a week in Cross House

Torphichen Youth Fund  
and Taco Fund

Funds for Youth Club use and Orchestra

#### General Funds

General Fund

The routine income and expenditure of the year. The balance is transferred to reserves

Reserve Fund

The accumulation of prior years' surpluses plus any exceptional income

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>			
Investments	244,828	-	244,828
Current assets/(liabilities)	607,368	161,826	769,194
	<u>852,196</u>	<u>161,826</u>	<u>1,014,022</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Investments	221,613	-	221,613
Current assets/(liabilities)	422,962	158,376	581,338
	<u>644,575</u>	<u>158,376</u>	<u>802,951</u>

### 23 Operating lease commitments

#### Lessee

The operating leases represent leases of printers from third parties. The leases are negotiated over terms of 5 years and rentals are fixed.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	1,749	-
Between two and five years	6,996	-
	<u>8,745</u>	<u>-</u>

# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 24 Acquisitions

At 1st November 2024 and in accordance with the Union of Churches, the charity took over the affairs of 3 other charities: St. Ninian's Craigmalen, Avonbridge and Torphichen Parishes.

As a result the charity acquired the remaining net assets of the former charities which amounted to £263,268 excluding land and buildings. The fair value of the net assets acquired can be split as follows: bank accounts £237,237, Gift Aid debtors £2,324, Church of Scotland investments £21,989 and other investments £1,718.

The land and buildings of the former charities were transferred to the General Trustees of the Church of Scotland before the year end date.

No consideration was payable in exchange for the net assets taken over.

The transaction was accounted for under Acquisition Accounting, and in accordance with the Charities SORP FRS102, the net assets taken over are in substance a gift and were credited to Other Income in the SOFA.

### 25 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.

26 Cash generated from operations	2024 £	2023 £
Surplus for the year	211,071	88,935
Adjustments for:		
Investment income recognised in statement of financial activities	(10,782)	(5,692)
Fair value gains and losses on investments	(1,338)	(711)
Investments acquired via charity combinations	(23,593)	-
Movements in working capital:		
(Increase) in stocks	(3,274)	-
(Increase) in debtors	(4,579)	(12,575)
Increase in creditors	14,033	11,083
<b>Cash generated from operations</b>	<b>181,538</b>	<b>81,040</b>

### 27 Analysis of changes in net funds

The charity had no material debt during the year.



# LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 28 Collections for Third Parties Where Church is Acting as Agent

	2024	2023
	£	£
Bethany Trust	5,190	331
Crossreach	0	2,067
Erskine Hospital	391	370
St. Michael's Guild	1,127	1,545
Youthspace	6,500	6,500
Mulanje Presbytery	190	0
Souper Sunday	594	554
West Lothian Food Bank	1,134	0
DEC Turkey / Syria Earthquake	146	957
Help for Heroes	0	370
Gaza appeal / Christian Aid	0	2,397
Chogoria	314	471
Quiet Waters	0	9,559
Alzheimers Scotland	350	0
Embrace the Middle East	679	0
Combat Stress	391	0
Boys Bridge	261	0
CHAS	580	0
COS Magina funds - Torphichen	705	0
COS Kenya funds - Avonbridge	111	0
Linlithgow Day Care	146	0
Falkirk Food Bank	1,084	0
WaterAid	2,169	0
River Kids	4,200	0
Linlithgow Link	<u>4,200</u>	<u>0</u>
	30,462	25,121

The church provided support for Youthspace (formerly known as LYPP) for many years from its general funds, a member of the Kirk Session is a member of the Youthspace Board of Trustees. In more recent years the financial support has been provided by a number of members of the church by way of restricted giving with the church acting as agent.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 A LinAvon At Union 01/11/24 1625	2024 1203	2023 1190	2022 1220	2021 1236	2020 1265	2019 1278
<b>Membership on 1 January</b>							
New Members:							
By Profession of Faith	2	10	19	0	7	0	4
By Transfer	2	12	10	7	4	3	7
By Resolution of Kirk Session	7	5	4	0	0	1	4
Re-joined	0	0	0	0	0	0	0
<b>Total New Members</b>	<b>11</b>	<b>27</b>	<b>33</b>	<b>7</b>	<b>11</b>	<b>4</b>	<b>15</b>
Leavers:		2	1				
Deceased	6	24	19	36	19	27	19
Disjoined		2		1	8	6	9
<b>Total Leavers</b>	<b>6</b>	<b>28</b>	<b>20</b>	<b>37</b>	<b>27</b>	<b>33</b>	<b>28</b>
Net gain (+) or loss (-)	5	1	13	30	16	29	13
<b>Membership on 31 December</b>	<b>1630</b>	<b>1202</b>	<b>1203</b>	<b>1190</b>	<b>1220</b>	<b>1236</b>	<b>1265</b>

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# **LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND**

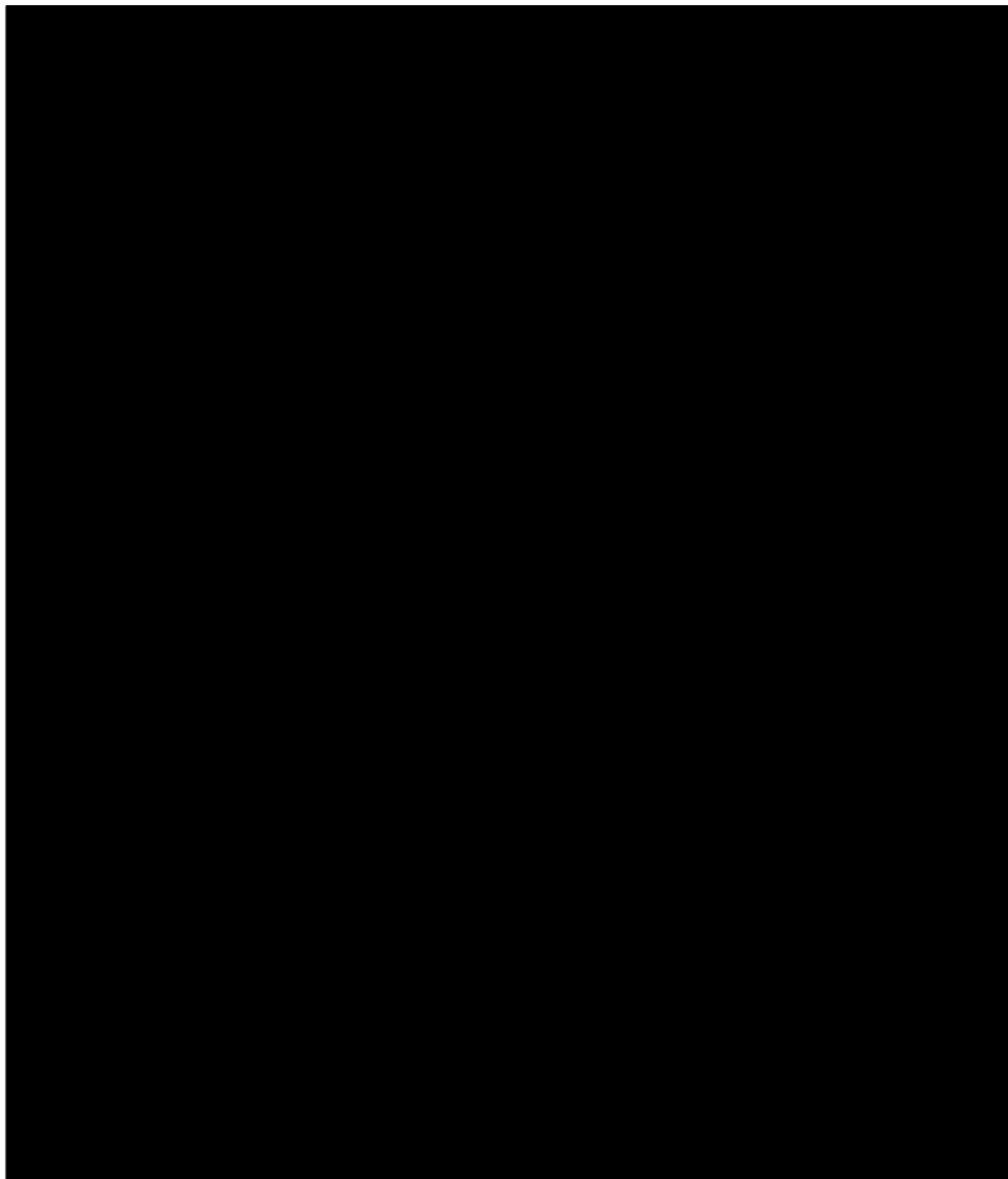
## **DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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### **APPENDIX 2**

Demitted as Elder from St Michael's Parish Church \*



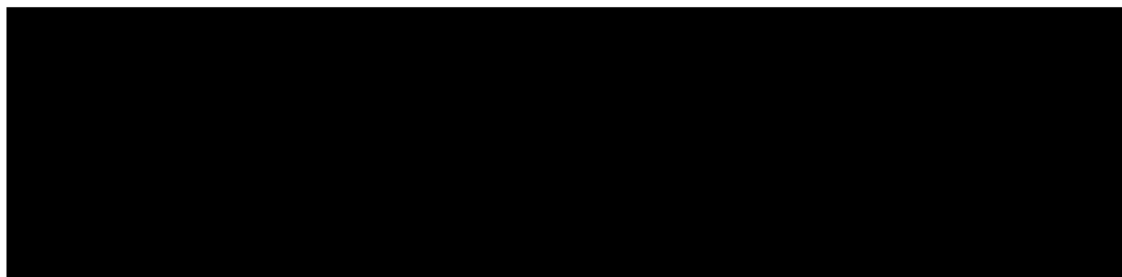
# **LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND**

## **DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

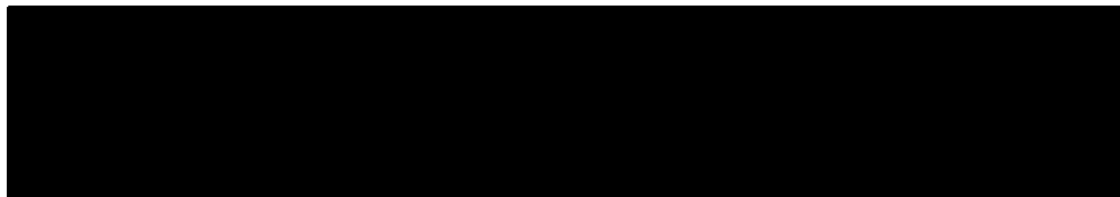
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Linlithgow and Avon Valley Trustee Elders - transferred as part of the Union of Churches 1 November 2024**



Newly ordained elders during 2024 who demitted 01.11.24



We thank all trustees from St Michael's Linlithgow, St Ninian's Craigmallen Linlithgow, Avonbridge and Torphichen who have not transferred to Linlithgow and Avon Valley Church of Scotland as Trustee Elders for their service.



