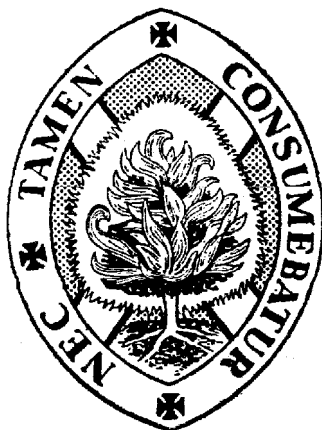


THE CHURCH OF SCOTLAND

ST. JOHN'S PARISH CHURCH, BATHGATE



ANNUAL REPORT

and

RECEIPTS AND PAYMENTS

ACCOUNTS YEAR ENDED

31st DECEMBER 2022

Trustees' Annual Report

Year ended 31st December 2022

The Trustees present the Annual Report and Accounts of St. John's Parish Church of Scotland for the year ended 31st December 2022

Reference and Administrative Information

Charity Name: St John's Parish Church of Scotland, Bathgate

Charity Registration Number: SC016755

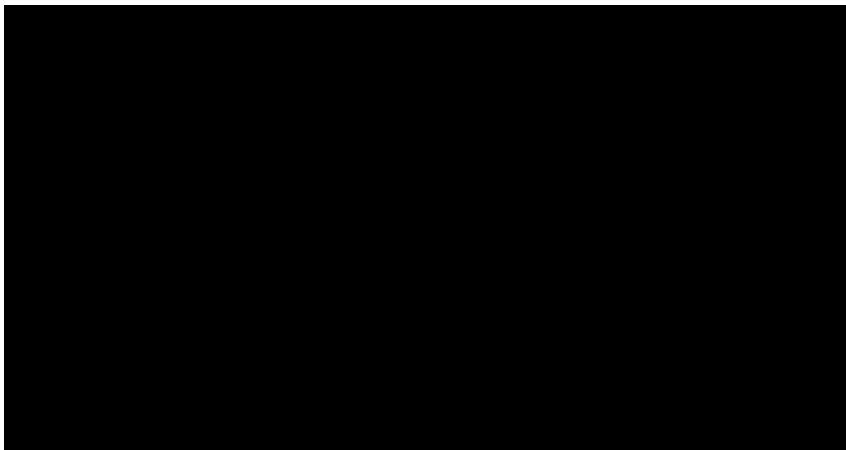
Congregation Reference No; 20140

Contact Address: 
27 Old Hall Knowe Terrace
BATHGATE
EH48 2TT

Trustees

**Kirk Session
Members**

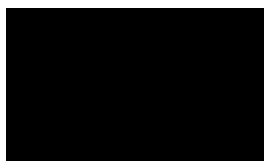
**Elected Members of
the Congregational
Board**



Denotes elders appointed by the Kirk Session to serve on the Congregational Board during 2022

Principal Office Bearers

Interim Moderator
Session Clerk
Clerk to the Congregational Board
Congregational Treasurer



Trustees' Annual Report

Year ended 31st December 2022

Independent Examiner

[REDACTED]

AKT Bookkeeping
96 Ambrose Rise
Livingston
EH54 6JU

Bankers

Bank of Scotland
50 Hopetoun Street
Bathgate
EH48 4EU

Trustees' Annual Report

Year ended 31 December 2022

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution of the Church of Scotland.

Recruitment and Appointment of Trustees

The Charity Trustees of St. John's Parish Church, Bathgate are the Members of the Kirk Session and those members of the Congregation who are elected to serve on the Congregational Board at the Stated Annual Meeting.

Elders are chosen from within the Congregation and ordained for life. Elected members of the Congregational Board serve for up to three years and are eligible for re-election.

Organisational Structure

The Minister is Moderator of the Kirk Session and holds office under the authority of the Presbytery. He is also *ex officio* Chairman of the Congregational Board. Both Session and Board operate a Committee Structure relative to the Spiritual Affairs of the Congregation, Outreach, Finance and Fabric.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a National Church, it acknowledges a distinctive call and duty to bring the Ordinances of Religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond. The Clerk to the Board is on the Bathgate Churches Together committee which is now incorporated within the Christian Aid Committee

Services of worship are held weekly at 11 a.m. in St John's Parish Church.

A Creche is available during the 11 am service. Junior Church also meets at this time and caters for a small number of children of pre-school age up to age 14.

The 2nd Bathgate Girls' Brigade Company meets in the hall on Wednesday evenings. The Company totals around 30 girls who are led by 6 leaders.

The total number of children associated with St. John's through its organisations is around 40.

There is an active branch of the Church of Scotland Guild attended by approximately 25 members.

Trustees' Annual Report (Contd.)

Year ended 31 December 2022

A Badminton Club meets on a Thursday evening and is responsible for staging an annual pantomime in the Church hall. This event attracts audiences of around 700 from the Church and the community, over seven performances.

There is a Prayer Circle and a Pastoral Care Group for the housebound. Some members also participate in Ecumenical Lenten House Groups arranged by Bathgate Churches Together.

Social Events

Social events are held throughout the year e.g. Coffee mornings, Fashion Shows, an Easter Flower Festival (presented by the Church Flower Group), a Concert and a Pantomime. These events, as well as being social occasions, provide opportunities for fund raising.

Community Activities

The Church hosts the following community activities.

- The Probus Club of Bathgate meets in the hall weekly.
- The Bathgate Menzies Choir rehearses in the hall weekly and holds two concerts annually in the Church.
- The Rotary Club of Bathgate "Young Musician of the Year" competitions are held in the Church along with a Primary School Quiz
- West Lothian WRI regularly uses the premises for meetings and workshops.
- The Bathgate History Group meets regularly in the Hall.

In recent times the Church Hall has been used as a Polling Station for local and national elections.

Achievements and Performance

The Congregation of St. John's continues to serve the Bathgate Community in a variety of ways and takes its part in Bathgate Churches Together, sharing ecumenically in united services and other activities organised on a town wide basis.

As part of the Congregation's service to the wider community, members donate generously to the West Lothian Food Bank.

Trustees' Annual Report (Contd.)

Year ended 31 December 2022

The 2022 Ministries and Mission Fund allocation for St. John's was originally calculated as £33,900 a contribution which, if it was to be paid in full, falls well short of the cost of having a minister in the charge. This continues to be a matter of concern to the office-bearers of the congregation.

For Financial Review, Reserves Policy and Budget for 2023 - See Page 13

St John's Parish Church of Scotland Bathgate

SC016755

Independent Examiner's Report to the Trustees of St John's Parish Church of Scotland

I report on the Accounts of the Charity for the year ended 31 December 2022, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

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

The Charity Trustees consider that the audit requirement of Regulation 10 (l) (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.

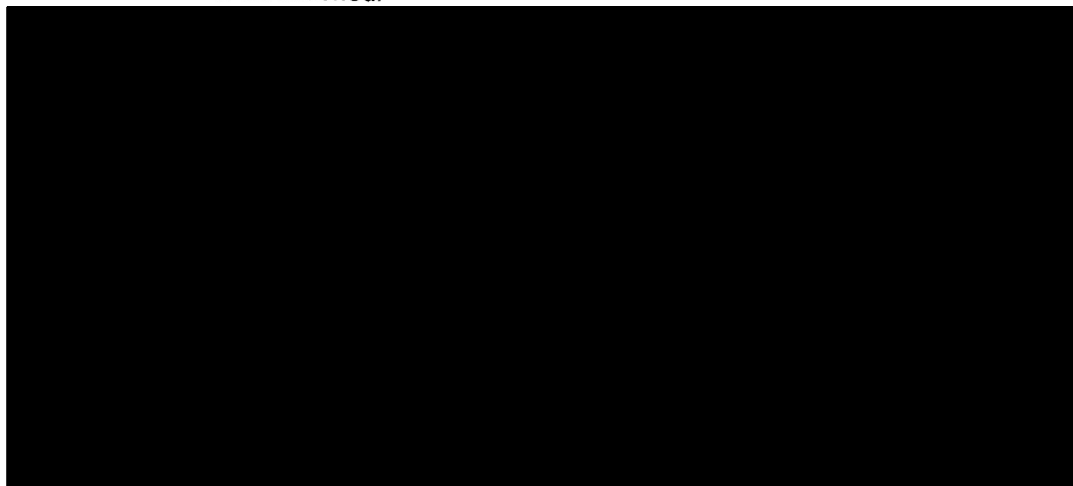
Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - * to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - * to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



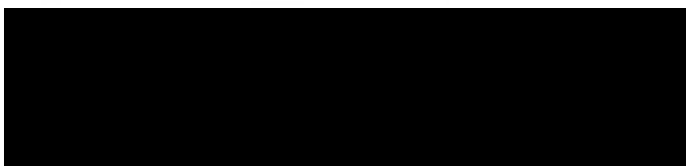
Trustees' Annual Report (Cont.)

Year ended 31 December 2022

Statement of Trustees' Responsibilities

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

Approved by the Trustees and signed on their behalf,



Date.....24/9/23

St John's Parish Church of Scotland

Receipts and Payments Account

Year ended 31st December 2022

Receipts	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2022 £	TOTAL 2021 £
Donations	33,472.90	1,339.37		34,812.27	52,172
Legacies					
Bank Interest	10.92		4.46	15.38	4
Investment Income	301.27		132.00	433.27	442
Rental Income	16,212.00			16,212.00	
Use of Premises (Donations)	1,785.00			1,785.00	395
Sale of Investments					
Insurance Proceeds	1,730.00				
Other Funds raised	1,925.00	28.50		1,953.50	3,000
Total Receipts	55,437.09	1,367.87	136.46	56,941.42	56,013
Payments					
Cost of Generating Funds	-	0.00		0.00	-
Charitable Activities	40,818.32	1,069.78	-	41,888.10	66,972
Governance Costs	-	-		-	-
Total Payments	40,818.32	1,069.78	0.00	41,888.10	66,972
Excess of Receipts over Payments before Transfers	14,618.77	298.09	136.46	15,053.32 -	10,959
Transfers	400.00	-400.00			
Excess of Receipts over Payments	15,018.77	-101.91	136.46	15,053.32 -	10,959

Statement of Balances as at 31st December 2022

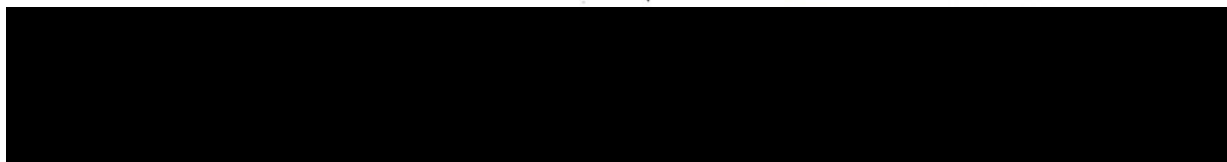
	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2022	TOTAL 2021
Bank and Deposit b/fwd	26,591.85	8,472.66	8,567.70	43,632.21	54,601
Excess Receipts Over Payments Transfers	15,018.77	(101.91)	136.46	15,053.32 -	10,959
Bank and Deposit c/fwd	41,610.62	8,370.75	8,704.16	58,685.53	43,642

Investments at Market Value

Church of Scotland Investment Trust

Growth Fund	11,296.80			11,296.80	26,535.68
Income Fund	5,047.68			5,047.68	6,001.44

The Accounts were approved by the Kirk Session and Financial Board on
For and on behalf of the Kirk Session and Financial Board,



St John's Parish Church of Scotland

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

██████████, a Trustee, was paid £1,850 for his services as Church Officer during that period.

2. Movement in Funds

	Balance at 01 01 2022	Receipts	Payments	Transfers	Balance at 31 12 2022
Unrestricted Funds (Church Accounts)					
General Account	4,828.87	52,884.90	35,311.53	-2,565.00	19,837.24
Fabric Account	602.23	2,240.00	5,506.79	2,965.00	300.44
Total £	5,431.10	55,124.90	40,818.32	400.00	20,137.68
Special Funds					
Miss L Cunningham Bequest	3,041.10	99.71			3,140.81
Miss M J Walker Bequest	5,401.71	166.88			5,568.59
Miss A McLeish Bequest	965.98	39.62			1,005.60
Library Fund	192.28	0.09			192.37
Lindsay Legacy Fund	1,102.81	0.58			1,103.39
J W Rossie Fund	709.56	0.39			709.95
Mrs Griffith's Donation	504.40	0.23			504.63
Hall Broadband Fund	313.04	0.13	-		313.17
Wester Inch Fund	8,929.87	4.56	-		8,934.43
Total	£21,160.75	312.19	-	-	£21,472.94
Restricted Funds					
The Guild	748.50	918.17	531.50	(500.00)	635.17
Junior Church	1,148.72	121.70	140.95	100.00	1,229.47
Youth Club	93.77				93.77
Flower Fund	600.34	310.00	397.33		513.01
Printing Fund	460.74	-	-		460.74
Badminton Club	5,420.59	18.00	-		5,438.59
Total	£8,472.66	1,367.87	1,069.78	(400.00)	£8,370.75
Endowment Funds (Trust Funds)					
Lindsay Organ Fund	3,057.21	1.57			3,058.78
Lindsay Bequest	1,503.55	110.80			1,614.35
Mrs. Kirk's Bequest	1,905.06	0.98			1,906.04
Session Benevolent Fund	2,101.88	23.11	-		2,124.99
Total	8,567.70	136.46	-	-	8,704.16
Total Funds	43,632.21	56,941.42	41,888.10	-	58,685.53

St John's Parish Church of Scotland

Notes to the Accounts

3. Analysis of Donations

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
WFO Scheme, Non Gift Aid	4,300.10			4,300.10	
WFO, Gift Aid Donations	24,424.00			24,424.00	36,977
Fabric Fund, Non Gift Aid	-			-	
Fabric Fund, Gift Aid Donations	510.00			510.00	2,590
Tax recovered on Gift Aid	-			-	8,923
Ordinary Offerings – Open Plate	1,040.80			1,040.80	1,604
Other Donations	3,198.00	1,339.37		4,537.37	2,078
Total	33,472.90	1,339.37	-	34,812.27	52,172

4 Analysis of Payments

	£	£	£	£	£
Cost of Generating Funds					
Stationery : Printer Exp.	-			-	-
Other Costs				-	-
Total	-	-	-	-	-
Charitable Activities					
Donations Outwards		738.48		738.48	609
Ministries and Mission Allocation	12,649.94			12,649.94	33,494
Presbytery Dues	1,096.00			1,096.00	585
Minister's Travel	-			-	-
Minister's Telephone	-			-	-
Pulpit Supply	3,575.61			3,575.61	10,881
Honoraria : Church Officer	1,850.00			1,850.00	1,800
Organist	3,315.00			3,315.00	3,120
Insurance	3,347.44			3,347.44	3,294
Fabric Repairs	5,506.79			5,506.79	7,097
Council Tax	-			-	-
Heat, Light	7,491.20			7,491.20	4,958
Publication : "Life and Work"	90.00			90.00	360
Printing, Advertising, Postage	-			-	59
Alarm	487.96			487.96	458
Hall Broadband	-			-	-
Wester Inch Development	-			-	-
Waste Disposal	1,080.22			1,080.22	258
Other Charitable Expenditure	328.16	831.30		1,159.46	-
Total	40,818.32	1,569.78		42,388.10	66,973
Governance Costs				-	-
Independent Examiners' Fees				-	-

St John's Parish Church Of Scotland

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all Ministers' Stipends and employer's contributions for National Insurance, Pension and the 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 £28,137 and the Maximum Stipend (in the fifth and subsequent years of service) was £34,577 together with a manse.

6 Collections for Third Parties

Collections were held for, and disbursed to, the following agencies.

	2022 £	2021 £
Poppy Scotland		
Christian Aid		
Leprosy Mission	620	248
Mulanje Mission Hospital, Malawi		300
Total	620	548

Appendix I

Funds held on behalf of the congregation by the Church of Scotland General Trustees	Nil	Nil
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Purpose of Restricted Designated Funds

Guild Account	Funds are held to run the Church Guild.
Junior Church Account	Funds are held to run the Junior Church
Youth Group Account	Funds are held to run a Church Youth Group.
Badminton Club Account	Funds are held to run the Church Badminton Club.
Flower Fund Account	Funds are available to provide flowers in the Church
Printing Fund Account	Funds are held to run a printing service within the Church.

St John's Parish Church Of Scotland

Purposes of Endowment Funds

Capital is held in perpetuity, while income may be expended.

The Lindsay Organ Fund - Capital is held in an interest bearing account.

The Lindsay Bequest Fund is to be used for activities in supporting children within the Church. The capital is held in the Church of Scotland Investors Trust, Growth Fund and in an interest bearing account.

Mrs. Kirk's Bequest is to be used at the discretion of the Congregational Board. The capital is held in an interest bearing account.

The Session Benevolent Fund is to be used at the discretion of the Kirk Session. The capital is held in the Church of Scotland Investors Trust, Growth Fund and in an interest bearing account.

Reserves Policy

It is the policy of the Trustees to hold reserves which equal 33% of the sum of Unrestricted and Designated Fund expenditure.

Financial Review

Offerings were down during the period although part of this was due to one off fundraising for significant repair work in the previous year but reduced Ministries and Mission costs, income from letting the Manse and reduced fabric costs gave rise to a surplus for the period

There is still a healthy balance held within the various accounts.

Budget for 2023

The Budget for 2023 will likely see a similar position although there will be tax recovered on gift aid income

There is no expected exceptional costs expected within Fabric for the upcoming year and if any were identified then we would need to consider additional fundraising to cover the costs of this.