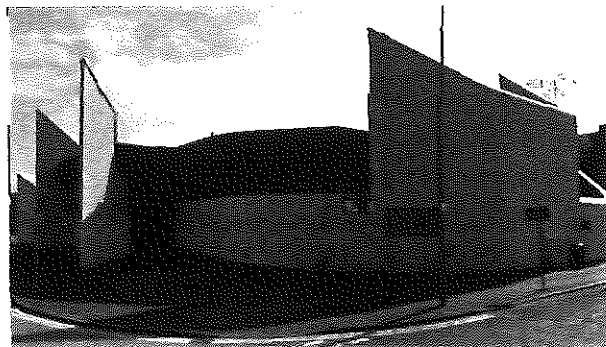
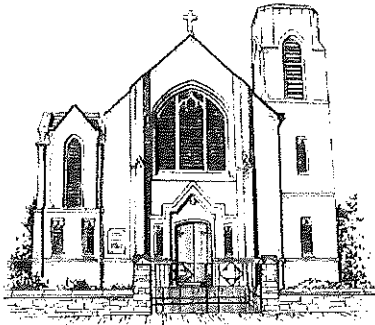


WHITBURN BURNFIELD VALLEY (North) PARISH CHURCH of SCOTLAND



ANNUAL REPORT & ACCOUNTS Year ended 31st December 2024 (SORP Accounts)

Congregation No: 010130

Scottish Charity No: SC024154

Trustees' Annual Report

Year ended 31st December 2024

The Trustees present the annual report and accounts for Whitburn Burnfield Valley (North) for the year ended 31st January 2024, and following the union with Brucefield Parish Church on the 1st February 2024 the accounts account are for the new parish of Whitburn Burnfield Valley (North). The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations (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 effective from 1st January 2019

Objectives and Activities

The Church of Scotland is Trinitarian in Doctrine, Reformed in tradition, 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.

Prior to the Union during 2023 Blackburn and Seafield, Brucefield, Whitburn South and Breich Valley churches were in constant conversation with Presbytery on the way forward with the 4 churches, the outcome identified the formation of 2 new parishes (both now with Unions) and as all churches were registered charities, proposed names for the new parishes were submitted to OSCR for approval. The Church of Scotland Law department liaised with OSCR, and the new parishes were named in line with OSCR requirements, with both being named Whitburn Burnfield Valley with the addition of North for Blackburn and Seafield, and Brucefield, while Whitburn South and Breich Valley having the suffix, South. This naming covers any possible restructure in the future.

The Name chosen complies with OSCR requiring a geographical area and the integration of the churches covered within that area.

Whitburn Burnfield Valley (North) continued its involvement with the community following the union of churches on 1st February 2024 and continued to strive to renew and rebuild its relationships with members, schools, mission projects and where possible new projects are being undertaken.

Blackburn Church continued to use its ability to stream Worship services to the parish and beyond and viewing figures have steadily grown, since December, Brucefield now has a similar facility with both churches now able to record and stream funeral services should the family wish. Holy Communion is celebrated in both, in the months of March, June, September, December and Easter, for Brucefield this is the 1st Sunday, and Blackburn it is the 2nd Sunday of these months.

Both churches continue to offer Marriage, Baptismal and funeral services serving the parish and are involved in the community and 6 schools.

Church Activities

- Stepping Stones Sunday School (ages 3-11).
- Mother and Toddlers meet in Brucefield on Tuesday morning.
- Pizza and Jesus meet every 2nd and 4th Sunday evening of the month (P7-S6).

- Brownies and Guides meet in Brucefield on a Monday evening during the school year.
- Boys' Brigade meet in Blackburn weekly on a Tuesday evening during the school year.
- Scouts meet in Brucefield weekly on a Tuesday evening during the school year.
- Girls' Brigade meet in Blackburn weekly on a Wednesday evening during the school year.
- Cub Scouts meet in Brucefield weekly on a Thursday night during the school year.
- A Holiday Club took place again this year during the school summer holidays.
- Women's Group meet in Blackburn once a month on a Monday afternoon.
- Ladies Group meet in Blackburn on 3rd Monday evening of the Month.
- Guild meets in Brucefield on a Wednesday.
- Prayer Group meet in Blackburn on a Tuesday.
- Café afternoon in Blackburn on a Tuesday.
- Café morning in Brucefield on a Thursday.
- Lent and Christmas Bible studies are held each year.
- An annual service of Bereavement is held each year.
- A Thrift shop was held pre-school year at Brucefield.
- Annual services are held during Holy week at various churches.
- Annual services are held at Christmas involving the community and children.
- Annual services are held for Christian Aid, World Day of Prayer, and Remembrance Sunday, Services are also held at Blackburn and Seafield war memorials with services at Seafield school and at Blackburn war memorial on the 11th November.
- A parish magazine is produced 6 times per year and distributed to members of the Congregation and community groups.
- The church continues in discussion with Breich Valley and Whitburn South and all 4 churches continue with joint services, evening services, social events, bible studies, fundraising events, and mission.

Community Activities

- Community Coffee mornings on a Tuesday and Wednesday afternoon.
- Three groups meet in our halls, giving a voluntary fee to the Church.
- A local school meets in our hall, giving a voluntary fee.
- Both churches provide facilities for local groups and schools to meet.
- A "Singing Well" group meets monthly for those who are alone, have dementia, loneliness or other problems, this includes a light lunch and suitable activities.
- Harvest is celebrated with donations to Christian Aid, the Pantry and other Food Banks.
- Local foodbank donations continue throughout the year.
- Local schools attend the church (weather permitting) as part of their Christmas and Easter celebrations, the church also participates in services and activities within the schools.

Presbytery Plan

The implementation of the Presbytery Plan has formed the union of Blackburn and Seafield and Whitburn Brucefield under the new parish name of Whitburn Burnfield Valley (North) Parish Church of Scotland, both congregations voted for the union, in addition Brucefield church voted for the induction of the [REDACTED] as their minister. On the 1st Feb 2024 as service of union took place at Brucefield church and with Presbytery present and representatives of both churches the [REDACTED] was induct as minister of Brucefield church.

Achievements and Performance

Following the union, all committees in both churches are now integrated these being the Kirk Session, Finance, Fund Raising, Mission, Property (2 convenors) other functions have been retained by Convenors such as Treasurer, Roll Keeper, GDPR, Presbytery Elder, Safeguarding, and Health and Safety. In addition to the foregoing, Teams have been setup to help with the running of the enlarged church such as a communication group whose actions can be seen in the Tally Lamp and online presence. Working relationships with schools is ongoing and it is pleasing to see the young ones in the church at Christmas and Easter, the services are fun and loud.

██████████ is also busy with the Youth of the church, not only our Pizza and Jesus Group but also working with the Brownies, Guides, Scots, BB and GB plus other “older” groups.

We have participated in the local Remembrance Services this Year the ██████████ took a service at 10.45am in Brucefield while the Session Clerk led remembrance in Blackburn at 10.45am. At noon the ██████████ led a short service at Blackburn Memorial (followed at 12.30pm by a service at Seafield Memorial). On the 11th November the ██████████ took a service at Seafield with the local school and the Session Clerk led a short service at the war memorial in Blackburn, both services were at 11am.

We continue to use our media equipment for all services, and it is appreciated by many who are unable to attend either through infirmity or work, the latter can watch anytime as the service is available 24/7 in the YouTube library. In December Brucefield church installed new audio equipment and AV which has enhanced worship, and online viewers are increasing, we have to thank those who have taken the time to learn this “new skill” for those watching at home. The cost of this was given through a legacy to the church. Blackburn also has had a small upgrade and again we thank the anonymous doner for their donation.

Communion services are held in a manner suitable to each church. The ██████████ also offers a communion service at home for those unable to attend the church. Attendance at our Sunday service is growing with 100+ attending plus those watching the streamed services. Increased numbers are also attending our Bible Study classes where a life application study of the bible is discussed, developing our faith and relationship with our Lord.

Our weekly giving still continues, and we encourage everyone to consider a standing order, this saves money on envelopes and makes it safer for those doing the “banking” to transport money to the bank whose locations are getting fewer.

Next year (2025) will see a major remodelling within the church, we anticipate our heating system being condemned when due for service. Approval has been given for a new heating system however this will require the removal of pews and installation of seats, this will allow a more flexible approach to worship.

The **World Day of Prayer** was again held in the church with representatives from the local churches and Our Lady of Lourdes.

Our services within **Redmill Nursing Home** continues with many residents attending, this year we held a short communion service which was appreciated, especially by our members who are now residents at Redmill.

Our **Women’s Group** meets on a Monday afternoon on a monthly basis in Blackburn with lots of speakers and activities, enjoying tea, coffee and social interactions.

The **Holiday Club** was again held, we are very grateful to all the helpers who gave their time and skills to the enjoyment of the children. As per last year the club met on one day per week and

seemed popular with the children, with our union we need to look at how we can reach out to the younger people in Whitburn.

The **Girl Guides and Brownies** meet in Brucefield and enjoy a varied programme befitting the age groups, any new members would be welcome.

The **Girls Brigade** meet in Blackburn, although small in number are having a great time however they are about to lose a long-term leader and we would like to thank [REDACTED] for all her help over the years, if anyone feels that they may be able to contribute skills please speak to [REDACTED]

The **Scouts** in Brucefield are a healthy noisy bunch of youngsters eager to try out the various skills they are taught, and although camping is a mainstay, many of the "life skills" needed today are given to these young people. Again, we are grateful to the leaders and helpers for the time they give.

The **Boys' Brigade** in Blackburn are also in a healthy state, we now have Boys attending from local towns interested in challenging themselves with the BB programme. Last year they enjoyed various camping experiences and have several young men starting out on their Kings' Badge journey.

Our **Pizza and Jesus** group meet every 2 weeks on a Sunday night in Blackburn with an age range from P7-S6, lots of activities are undertaken with challenging questions on God's work being discussed at its core, there is a good spread in ages, but more are welcome.

The **Ladies Group** is a group for active ladies which meets on the 3rd Monday of the month in Blackburn, speakers, chats, nights out and games are on the agenda. They are always on the lookout for new members with new ideas. You will be made very welcome.

The **Guild** meet every 2nd week in Brucefield and is open to all where a preset programme of activities is available covering aspects set out by the church and includes raising funds for various charitable projects throughout the year, as with most groups time is set aside for tea and social interaction.

The Church's involvement in **mission with the schools** continues, covering 2 schools in Whitburn and 4 in Blackburn and Seafield. The minister teaches in classes regularly with the highlights of the year being the school Easter and Christmas visits where the children sing enthusiastically to all the songs they know, sometimes it is difficult to get them to leave.

On a Tuesday in Blackburn our **Prayer Group** meets and discusses a passage in the Bible and how it relates to us, prayers for those on our prayer list and reflection with appropriate music, this meeting fits nicely into the afternoon tea slot starting at 2pm.

Coffee mornings and Tea afternoons are an intrinsic part of community life and while Brucefield offer a coffee morning on a Thursday morning at 10.30 am, in Blackburn you can enjoy tea on a Tuesday at 2pm. Both of these offer lots of home baking and plenty of chat, the donations at Blackburn go to a local charity or national causes.

A **Pastoral Care** team has been set up following a survey amongst our members, many felt that if they attended the Kirk regularly they did not need a visit while those who could not attend regularly, wanted a visit of some description, this allows those with pastoral gifts to use these, whilst freeing others to take on other responsibilities. The pastoral team will look after those who cannot be visited regularly.

Remembrance Sunday was respectfully held with wreaths being laid at the war memorials at Blackburn, Seafield and Whitburn following a service in the church on the Sunday. As the 11th was a Monday the Rev Boyd attended Seafield where the school was in attendance for a service at 11am. While a similar service was held by the Session Clerk at Blackburn memorials with members of the public and Pinewood school in attendance.

Fund Raising is an ongoing challenge in all churches and also here in WBV. The challenge to fund the ongoing responsibilities of churches, pay for the heating and lighting, our costs to the Church of Scotland in Edinburgh and fund Mission costs in our parish is immense. Every 2 months we need to organise a fund raising event, and we are thankful to this group for organising Fayre's, Quiz's, Teas, Burns' nights, Bring and Buy events etc all of which not only raises money for the church but also helps the local community.

The **4 Churches** in Breich Valley, Whitburn, Blackburn and Seafield hold bible study groups at Easter and Christmas plus contemporary evening services on the first Sunday of the month. These services can be led by our ministers or other parties ensuring a good spread of thought-provoking opinions and worship variances. Joint services are also held at Easter and Christmas.

The **Tally Lamp** continues to be produced every 2 months and distributed to all member households keeping everyone up to date on what is happening in the church as well as informing them of events yet to come.

The Church is invited each year to attend a "**Market Stall**" event in 2 schools, this allows all the activities undertaken in the church to be publicised to those who may not be aware of what we offer.

We continue to **Live Stream** our services from both Blackburn and Brucefield, which commenced this year, in general we have about 60 regular viewers for these. The AV is also a great asset for funerals where family members may not be able to travel due to work commitments or health, the service can be streamed to wherever they are. This year that has included Australia, Canada, Florida and a ship on the high seas. We received a donation to upgrade this equipment, and we now can stream services to our hall and in fact anywhere in the building through a broadband system.

The **Singing Well Group** continues to grow from strength to strength with average attendees being 45 in number, the usual events are held along with a healthy meal for those coming from Blackburn, Seafield, Armadale and Whitburn. Trips this year were to New Lanark with lunch included and of course the ever-popular Pantomime.

Our **Seasons for Growth** continues to be available for those who have experienced Trauma of some description in their lives.

The **Dramaticus** drama for children continues to use our facilities.

In Brucefield a new group **keep fit** group has started for Ladies.

Our **Pantry** is still going well in a Thursday in Blackburn, they have 25 members who arrive at prearranged times and can choose food, receiving approximately £20 worth of food for a £5 donation. We cannot thank enough those who give donations to keep this going and especially the volunteers who run the Pantry.

In February we held a special **Remembrance service** for those who have lost a loved one, this service is very emotive and those who attend have stated that they can get comfort from this service.

Christmas and Easter was a busy times with our annual leaflet drops in Blackburn, Seafield and Whitburn, many of our members clocked up quite a few steps as they walked round the towns. Schools in Whitburn and Blackburn attend church at Easter, Harvest, Christmas and at the end of term in summer had intended to come to the church, however the weather played its part in Whitburn however all 3 Blackburn schools attended, with the [REDACTED] visiting Seafield as usual. Our Stepping Stones as well as Pizza and Jesus members were involved in producing a Nativity play. Our Easter services included visiting all 4 churches during Holy Week where fellowship with all congregations was found.

The Major Event of the year was uniting with Brucefield Whitburn on the 1st Feb, this was part of the Presbytery Plan, and part of the Church of Scotland plan to make use of 650 ministers for 1100 churches. This has resulted in many churches across Scotland forming Unions, some with as many as 5 churches, and so it was with us. It has taken almost 18 months for this union with a lot of discussion in the background, meetings with sessions involved, detailing what will happen with everyone involved and finally putting these proposals to the congregations to vote on. Although agreed there is still much to do with regards structures and how they integrate and being aware that we are now all one church, over the next year many changes to worship and services will take place as both congregations come together.

Our Church website is integrated into the 4 churches of our area as much of the information and events is shared, the pages continue to be an important way of communication as does our use of Facebook, details of both sites are as follows.

Website: www.whitburnburnfieldvalley.co.uk

Facebook: Whitburn Burnfield Vally (North)

The use of technology allows both Blackburn and Whitburn to live stream all their services or as required, services can be public while some services such as funeral may have a closed link for the family only, streaming links can be found on YouTube at:

Blackburn: Blackburn and Seafield Parish Church

Whitburn: @brucefield church

This year our Kirk Session had many decisions to make some have been easy, but many required the head to overrule the heart and as they go forward this will not get easier.

I would like to thank all our Trustees for their dedicated service and time, you have the future of our church at heart.

I would also like to thank all our other Group Leaders in the church and those that help with all our organisations I know that this is hard but enjoyable work and that it is not a case of turning up on the night to run a couple of classes, to get the most from the Boys and Girls requires preparation and good delivery, sometimes not an easy task.

To all the volunteers in the background that put your hand up to help with the big events, thank you.

We are fortunate to worship in comfortable churches and halls, yet none of this would be possible without the dedication and skills of our property teams. We know that much work is required to keep "the lights on", and on some occasions the professional companies are called in however much work is completed be competent, skilled, volunteers and this can save the church a considerable amount of money. Thank you to all those involved.

On the completion of these accounts [REDACTED] our Treasurer for the past few years is retiring from this post. Over the last couple of years [REDACTED] has looked after Brucefield's accounts as well as our own, basically doubling here workload and all of this on a voluntary basis. The work at times has been arduous and time consuming, even with computerisation, especially at the year end accounts as these are now completed in a SORP format.

The work of Treasurer is an onerous task and with few able, want to take this duty on as it is one of these jobs in the church that keeps going all year round, on behalf of everyone in the church, the Kirk Session and myself I would like to say thank you for what you have done I know it was not easy. [REDACTED] has kindly agreed to take over this task and has been working with [REDACTED] for the last few months on the handover, thank you [REDACTED] for your service.

The Church is composed of many people, and it is all these people pulling together that makes things work from the Sunday services, the Funerals, the Contemporary Services, the Fayre's Quizzes, teas etc but we all need guidance, inspiration, comfort, humility at times and drive to complete the tasks we do, thanks to our minister for helping to drive us forward in God's work.

Financial Review 2024

As is required every year, financial restraint need to be continued where possible as the economic climate is still with us, and it is anticipated that it will require everyone to tighten their belts even more. We have become a union of 2 church's and as we complete the first year of union it is obvious that 2025 will be very, very difficult financially. We have money set aside to cover certain projects and this is required for these projects such as the refurbishment of the sanctuary at Blackburn, but it is the everyday costs which we need to cover, the Kirk Session has had to take very difficult decisions to save expenditure but some of these will not begin until late 2025.

I urge you to read your Tally Lamp for information and to support all church events where possible.

The Manse at Brucefield was sold last year however the completion of the sale did not happen until February this year, as Brucefield had contributed to the purchase of this property, our share of the sale will not appear in the accounts until 2026, the money will however be placed in a fund restricting its use to property.

Likewise, the tarmacking of the car park at Brucefield, this took 4 years to pass planning however the funds were held in a restricted account, at Blackburn the car park tarmacking was paid for by outstanding monies from the Pinewood fund (taken 2 years to obtain).

It is difficult to see where we are financially as both Blackburn and Brucefield's funds are now one account, and this is shown as 2024 figures (albeit union took place in Feb 24). The 2023 figures are primarily that of Blackburn and Seafeld church as the charity number has been carried over to the new Whitburn Burnfield Valley (North).

Some funds are allocated to cover a particular use such as Pinewood where the rental of the premises from the school was allocated to cover the cost of re-instating "wear and tear" or damage to property on the completion of the Let, other restricted funds include monies granted to the church to carry out community work on behalf of other organisations, these include "Singing Well" and "Seasons 4 Growth".

Risk Management

Under the Unitary Constitution the Kirk Session has responsibility and risk management for Finance, Safeguarding, Health and Safety, GDPR, and training in all these areas is maintained. The Session also ensures that all monies received by donations or lets is administered in accordance with strong financial practices which ensure holding reserves.

Reserves Policy

The money invested and the extra interest obtained helps to offset any unexpected shortfall such as heating replacement. In addition to this the church has a policy to hold 3 months of average expenditure locally.

NOTE: Monies held in our accounts include funds held on behalf of Blackburn Communities Trust (Sing Well Group) and donations Gifted to the church for specific purposes, these funds cannot be used apart from their stated use and are in addition to our reserves.

Structure, Governance and Management

Governing Document

On the twelfth day of March 2020, Blackburn and Seafeld Parish Church (now Whitburn Burnfield Valley [North]) moved from the Model Constitution to the Deed of Constitution, Unitary Form. The church is now administered in accordance with the terms of the Unitary Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are the Elders of the Church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Minister, who is a member of the kirk session, is elected by the congregation and inducted by Presbytery.

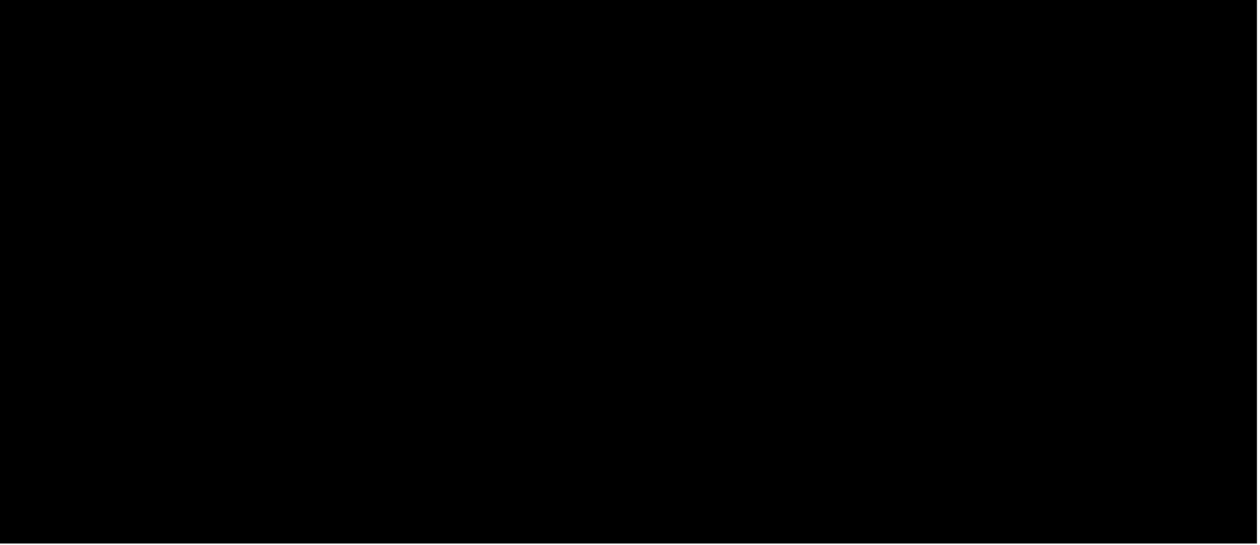
Organisational Structure

The Kirk Session has oversight of the whole life and service of the church within its Parish, responsibility for spiritual and temporal oversight and matters relating to finance and property of Congregation's affairs. It is moderated by the minister and meets ten times, or as required, throughout the year.

Reference and Administrative Information

Charity Name:	Whitburn Burnfield Valley (North) church of Scotland
Charity registration Number:	SC024154
Congregation Reference No:	010130
Contact Address:	The Manse 5 MacDonald Gardens Blackburn West Lothian EH47 7RE

Trustees



Elder Emeritus

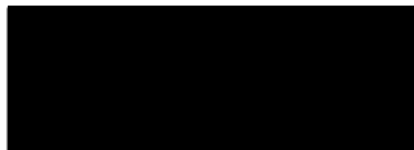


Office-bearers

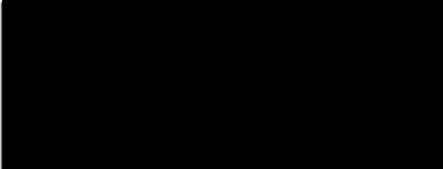
Minister

Session Clerk

Treasurer



Independent Examiner



Bankers

Royal Bank of Scotland
8 Hopetoun Street
Bathgate
EH48 4EU

Trustees' Responsibilities in Relation to the Financial Statements

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

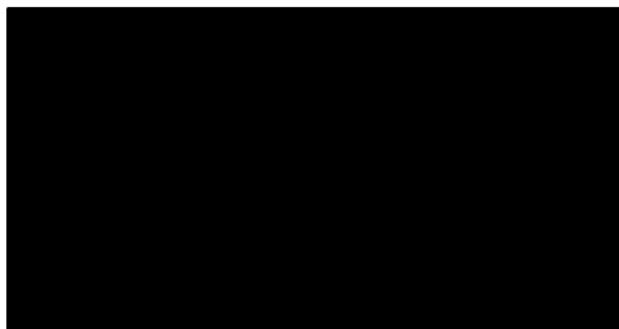
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees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

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

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

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

Approved by the Trustees and signed on their behalf,



Notes forming part of the Financial Statements

For the year ended 31 December 2024

Accounting Policies

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

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities issued in 2015 (Charity SORP 2015).

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (SORP 2015, revised 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees' going concern assessment covers a period of at least twelve months from the date of signing of these financial statements and they consider that there are no material uncertainties about the charity's ability to continue as a going concern.

While there are indeed operational uncertainties arising from a delay in decisions being taken by Presbytery about the retention of buildings and the union between Blackburn and Seafield Parish Church and Whitburn Brucefield Parish Church, the trustees consider that these do not affect the charity's ability to continue as a going concern for at least twelve months as a in any other foreseeable circumstances. Consequently, the financial statements have been prepared on a going concern basis.

Funds

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

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Expenditure

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

Tangible fixed assets

The charity has the right to occupy and use for its charitable object's certain tangible fixed assets, including the Church, halls and manse, vested locally at Blackburn and in Whitburn with 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.

All tangible fixed assets having a value to the charity greater than one year, other than those having a value of less than £1,000 when acquired, or those acquired for specific purposes, are capitalised.

Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Freehold buildings.....50 years

Fixtures, fittings and office equipment.....3 years

Investments

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

Taxation

Whitburn Burnfield Valley (North) is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Independent Examiner's Report to the Trustees of Whitburn Burnfield Valley (North) Parish Church of Scotland.

I report on the accounts of Whitburn Burnfield Valley (North) Parish Church of Scotland for the year ended 31st December 2024 and the notes thereto which are set out on pages 10 to 24

Respective responsibilities of trustees and examiner

The charity 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(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.

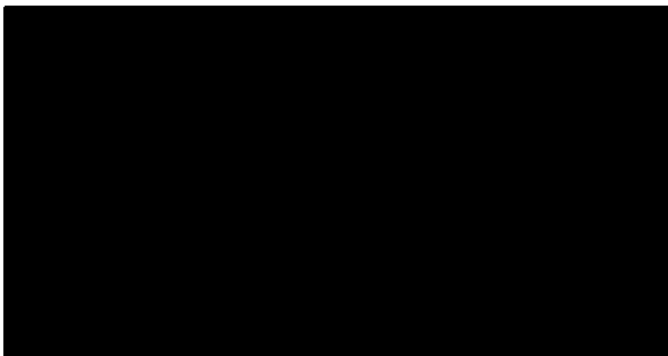
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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 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:

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.



20th May 2025

Whitburn Burnfield Valley (North) Church of Scotland
(Scottish Charity Number SC024154)

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31st December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income							
Donations and Legacies	1	113,442	6,924	120,366	76,930	12,273	89,203
Incoming resources from charitable activities	2	19,796	5,101	24,897	16,735	5,625	22,360
Other trading activities	3	3,450	-	3,450	1,185	-	1,185
Investments	4	19,222	2,486	21,708	1,183	-	1,183
Other	5	169,737	14,064	183,801	-	236,000	236,000
Total Income		325,647	28,575	354,222	96,033	253,898	349,931
Expenditure							
Raising funds	6	-	-	-	95	-	95
Charitable activities		216,131	8,666	224,797	116,608	11,743	128,351
Disposal of old manse	10	-	-	-	-	100	100
Total Expenditure		216,131	8,666	224,797	116,703	11,843	128,546
Net income/(expenditure) before gains and losses on investments		109,516	19,909	129,425	(20,670)	242,055	221,385
Net gains/ (losses) on investments	10	420	1,669	2,089	550	-	550
Net income / (expenditure)		109,936	21,578	131,514	-20,120	242,055	221,935
Transfers between funds		-	-	-	36,000	(36,000)	-
Net movement in funds		109,936	21,578	131,514	15,880	206,055	221,935
Reconciliation of funds:							
Total funds brought forward		99,449	231,422	330,871	83,569	25,367	108,936
Total funds carried forward		209,385	253,000	462,385	99,449	231,422	330,871

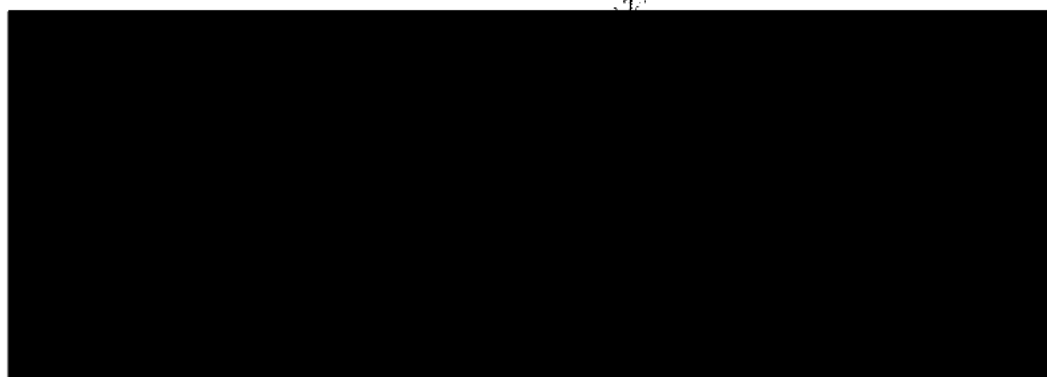
Whitburn Burnfield Valley (North) Church of Scotland
(Scottish Charity Number SC024154)

BALANCE SHEET

As at 31st December 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	9	17,590	300
Investments	10	216,383	33,173
TOTAL FIXED ASSETS		<u>233,973</u>	<u>33,473</u>
Current Assets			
Debtors	11	9,353	242,507
Cash at bank and in hand	17	226,119	56,891
TOTAL CURRENT ASSETS		<u>235,472</u>	<u>299,398</u>
Liabilities			
Creditors falling due within one year	12	7,060	2,000
NET CURRENT ASSETS		<u>228,412</u>	<u>297,398</u>
NET ASSETS		<u><u>462,385</u></u>	<u><u>330,871</u></u>
THE FUNDS OF THE CHARITY	15		
Restricted income funds		253,000	231,422
Unrestricted income funds		209,385	99,449
TOTAL CHARITY FUNDS		<u><u>462,385</u></u>	<u><u>330,871</u></u>

The accounts were approved by Kirk Sessionn on 16th and signed on their behalf by



16

Whitburn Burnfield Valley (North) Church of Scotland
(Scottish Charity Number SC024154)

Year ended 31st December 2024	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
	£	£	£	£	£	£
NOTE 6 - Analysis of Expenditure						
<u>Raising Funds</u>						
Offering Envelopes				95		95
				95		95
<u>Charitable Activities</u>						
Giving to Grow	71,350		71,350	40,421		40,421
Presbytery Dues	1,810		1,810	954		954
Minister's Expenses	2,776		2,776	2,049		2,049
Pulpit Supply	566		566	310		310
Other Salary Costs	23,059		23,059	11,375		11,375
Fabric Repairs & Maintenance	68,620		68,620	39,483	586	40,069
Council Tax & Insurance	6,935		6,935	5,841		5,841
Other Building Costs	21,691		21,691	3,728		3,728
Church Office Expenses	6,832		6,832	1,468		1,468
Organ & Music						
Other Expenses	12,492	8,666	21,158	10,979	11,157	22,136
	216,131	8,666	224,797	116,608	11,743	128,351
Disposal of old manse	-	-	-	-	100	100
TOTAL EXPENDITURE	216,131	8,666	224,797	116,703	11,843	128,546

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.

Whitburn Burnfield Valley (North) Church of Scotland
(Scottish Charity Number SC024154)

Year ended 31st December 2024

NOTE 7 - Staff costs and numbers	2024	2023
	£	£
Salaries & wages	23,059	8,855
Social Security costs	-	-
Total	<u>23,059</u>	<u>8,855</u>

The average number of employees during the year was as follows:

	2024	2023
	Number	Number
Church Officer	1	1
Organist	1	
Cleaner	2	1
	<u>4</u>	<u>2</u>

No employee benefits in excess of £50,000 (2023 Nil)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. 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 £31,642 and the maximum stipend (in the 5th and subsequent years) was £38,884

NOTE 8 - Trustee Remuneration and Related Party Transactions

During the year, 8 Trustees received reimbursement of expenses incurred totalling £4,789

Trustees are not paid for their services as Trustees and no other reimbursements were made to them. The minister is paid centrally by the Church of Scotland for her services as a minister. (Note 7)

During the year a total of £5,000 was donated by trustees to congregational resources.

Whitburn Burnfield Valley (North) Church of Scotland
(Scottish Charity Number SC024154)

Year ended 31st December 2024

NOTE 9 - Tangible Fixed Assets

	Land & Buildings		Equipment	Total
Cost	Church	Manse		
	£	£		£
At 1 January 2024	300		-	300
Additions			17,290	17,290
Disposals				
At 31 December 2024	<u>300</u>	<u></u>	<u>17,290</u>	<u>17,590</u>
Accumulated Depreciation				
At 1 January 2024	-	-	-	-
Charge for year	-	-	-	-
Eliminated on Disposals	-	-	-	-
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value				
At 31 December 2024	<u>300</u>	<u>-</u>	<u>17,290</u>	<u>17,590</u>
At 31 December 2023	<u>300</u>	<u>-</u>	<u>-</u>	<u>300</u>

Buildings

Whitburn Burnfield Valley (North) church (previously known as Blackburn & Seafield) and the Manse are vested in local trustees (the minister, session clerk & treasurer) on behalf of the congregation.

Land was purchased at the beginning of the 20th century at a cost of £400 with the intention of building a church and manse for the local community. It was deemed appropriate to allocate £300 as the historical cost of the church building. The remaining £100 was the allocated historical cost of the original manse.

This property was latterly rented out and finally sold in 2023 and consequently is accounted for in Note 10..

The current Manse was built as part of an agreement whereby Blackburn & Seafield exchanged a plot of land to a local developer who constructed five houses, one of which became the property of the congregation in 2005. Consequently, no value is attributed to the current Manse in these financial statements.

Year ended 31st December 2024

NOTE 10 - Investments

Church of Scotland Investors Trust

Growth Fund & Income Fund Units

Market Value at 1st January

Units bought during year & transferred on union

Fabric & Maintenance £199,994 & Bequest £3,013

Unrealised gain/(loss) on investments for the year

Bequest Fund 28

Fabric etc 1,641

General Income Fund 70

General 350 2089

Market Value at 31st December

Investments at cost

637 Growth Fund units - General Purposes

691 Income Fund units - General Purposes

18,231 Income Fund units - Fabric & Maintenance

275 Income Fund units - Bequest Fund

Investments held at Market Value 31 December 2024

637 Growth Fund units - General Purposes

691 Income Fund units - General Purposes

18,231 Income Fund units - Fabric & Maintenance

275 Income Fund units - Bequest Fund

Investment - Property (old manse)

Cost at 1 January

Disposal

Cost at 31 December

	General	Designated Restricted	Total	General	Designated Restricted	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Market Value at 1st January	11,287		11,287	10,737		10,737
Units bought during year & transferred on union		203,007	203,007			
<i>Fabric & Maintenance £199,994 & Bequest £3,013</i>						
Unrealised gain/(loss) on investments for the year						
Bequest Fund						
Fabric etc						
General Income Fund						
General	420	1,669	2,089	550		550
Market Value at 31st December	11,707	204,676	216,383	11,287		11,287
<u>Investments at cost</u>						
637 Growth Fund units - General Purposes	1,280		1,280	1,280		1,280
691 Income Fund units - General Purposes	5,439		5,439	5,439		5,439
18,231 Income Fund units - Fabric & Maintenance		199,994	199,994			
275 Income Fund units - Bequest Fund		2,143	2,143			
	6,719	202,137	208,856	6,719		6,719
<u>Investments held at Market Value 31 December 2024</u>						
637 Growth Fund units - General Purposes	4,064		4,064	3,714		3,714
691 Income Fund units - General Purposes	7,643		7,642	7,573		7,573
18,231 Income Fund units - Fabric & Maintenance		201,635	201,635			
275 Income Fund units - Bequest Fund		3,041	3,042			
	11,707	204,676	216,383	11,287		11,287
Investment - Property (old manse)	2024	2023				
Cost at 1 January	-	100				
Disposal	-	-100				
Cost at 31 December	-	0				

Whitburn Burnfield Valley (North) Church of Scotland
(Scottish Charity Number SC024154)

Year ended 31st December 2024

NOTE 11 - Debtors

	2024	2023
	£	£
Gift Aid due from HMRC	9,353	2,465
Other - Proceeds on sale of manse	-	236,000
Prepayments	-	4,042
	<u>9,353</u>	<u>242,507</u>

NOTE 12 - Creditors

	2024	2023
	£	£
Gas & Electricity	1,642	
Audio Visual	3,860	
Cyrenians	842	
Concept	716	
Other - manse sale expenses		2,000
	<u>7,060</u>	<u>2,000</u>

Whitburn Burnfield Valley (North) Church of Scotland
(Scottish Charity Number SC024154)

Year ended 31st December 2024

NOTE 13 - Analysis of Net Assets Among Funds

	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
Fixed Assets - Note 9	17,290	-	300	17,590
Investments - Note 10	11,707	-	204,676	216,383
Current Assets - Note 11 & 17	171,523	15,925	48,024	235,472
Current Liabilities - Note 12	(7,060)	-	-	(7,060)
Net assets at 31st December 2024	193,460	15,925	253,000	462,385

	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
Fixed Assets			300	300
Investments	11,287			11,287
Current Assets	49,381	40,781	231,122	321,284
Current Liabilities	(2,000)			(2,000)
Net assets at 31st December 2023	58,668	40,781	231,422	330,871

NOTE 14 - 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 contributions of volunteers are many and much of the activity would be unable to continue were it not for the commitment shown.

Year ended 31st December 2024

Note 15 - Movement in Funds	1st Jan 24	Income	Expenditure	Transfers	31st Dec 24
	£	£	£	£	£
Restricted Funds					
Brucefield Bequest Fund	-	3,014			3,014
Brucefield Manse Fund	-	2,808			2,808
Flower Fund	257	830	372		715
Retiring Collections	128	2,601	1,969		760
New AV System Fund	665	5,050	52		5,663
Sanctuary Refurbishment Fund	212	8,636			8,848
New Photocopier Fund	1,690				1,690
New Door Fund	7,160		117		7,043
Singing Well	3,000	2,431	2,228		3,203
Pinewood	8,400	126			8,526
Seasons for Growth	1,840				1,840
Holiday Club	1,050		115		935
Defib Fund	876				876
The Pantry	5,843	624	3,813		2,654
Pizza & Jesus	1	1,000			1,001
Fixed Asset Capital Fund	300				300
Fabric etc	200,000	1,455		(199,994)	1,461
Total	231,422	28,575	8,666	(199,994)	51,337
Investments - CofS Units					
Unrealised Gain	-	1,669			1,669
Fabric Fund bought during year				199,994	199,994
Total Restricted Funds	231,422	30,244	8,666	-	253,000
Unrestricted Funds					
General	47,381	287,697	209,367		125,711
Designated					
General Fabric	26,194	33,460	5,247		54,407
Outreach	7,774	2,203	871		9,106
Stepping Stones	370	247	287		330
Women's Group	599	265	359		505
Investment Income	5,844				5,844
Brucefield Guild Fund	0	731			731
Brucefield Sunday School	0	126			126
Brucefield Toddlers Fund	0	918			918
Total Unrestricted Funds	88,162	325,647	216,131	-	197,678
Investments - CofS Units					
Unrealised Gain	11,287	420			11,707
Total Unrestricted Funds	99,449	326,067	216,131	-	209,385
Total Funds	330,871	356,311	224,797	-	462,385

Whitburn Burnfield Valley (North) Church of Scotland

(Scottish Charity Number SC024154)

Year ended 31st December 2024**Note 15 - Movement in Funds**

continued	1st Jan 23	Income	Expenditure	Transfers	31st Dec 23
	£	£	£	£	£
Restricted Funds					
Robertson Fund	52		52		-
Flower Fund	490		233		257
Retiring Collections	32	2,243	2,147		128
New AV System Fund	1,251		586		665
Sanctuary Refurbishment Fund	160	52			212
New Photocopier Fund	1,690				1,690
New Door Fund	7,160				7,160
Singing Well	3,000				3,000
Pinewood	8,400				8,400
Seasons for Growth	1,840				1,840
Holiday Club		1,050			1,050
Defib Fund		1,876	1,000		876
The Pantry		11,600	5,757		5,843
Pizza & Jesus	892	1,077	1,968		1
Fixed Asset Capital Fund	400		100		300
Fabric etc		236,000		(36,000)	200,000
Total Restricted Funds	25,367	253,898	11,843	(36,000)	231,422
Unrestricted Funds					
General	33,545	93,262	115,426	36,000	47,381
Designated					
General Fabric	2,708			23,486	26,194
Old Manse	23,994		508	(23,486)	-
Outreach	6,056	1,718			7,774
Stepping Stones	153	361	144		370
Women's Group	532	692	625		599
Investment Income	5,844				5,844
Total Unrestricted Funds	72,832	96,033	116,703	36,000	88,162
Investments - CofS Units	10,737	550			11,287
Total Funds	108,936	350,481	128,546	-	330,871

Whitburn Burnfield Valley (North) Church of Scotland
(Scottish Charity Number SC024154)

Year ended 31st December 2024

NOTE 16 - Collections for Third Parties

Special collections and retiring offerings during the year were made.
Amounts collected and disbursed were:

	2024	2023
	£	£
Christian Aid	2,356	1,259
Leprosy	45	
Life & Work		279
Marie Curie		508
Pinewood Minibus Appeal	236	
Poppy Scotland	245	199
	<u>2,882</u>	<u>2,245</u>

NOTE 17 - Cash at Bank and in hand

	2024	2023
	£	£
<u>Unrestricted Funds</u>		
Church Bank Current Account - RBS	52,856	55,923
CofS Investors Trust - General	58,730	
CofS Investors Trust - General	<u>86,989</u>	
	198,575	
<u>Designated Funds</u>		
CofS Investors Trust - Fabric Fund	13,316	
Step Stones Fund - bank account	330	370
Women's Group Fund - bank account	504	598
Brucefield Guild Fund - bank account	731	
Brucefield Sunday School Fund - bank a/c	126	
Brucefield Toddlers Fund - bank account	<u>918</u>	
	15,925	
<u>Restricted Funds</u>		
CofS Investors Trust - Manse & Sanctuary	8,636	
CofS Investors Trust - Manse (Provision) Fur	2,808	
Brucefield Flower Fund	<u>175</u>	
	11,619	
	<u>226,119</u>	<u>56,891</u>

Whitburn Burnfield Valley (North) Church of Scotland
 (Scottish Charity Number SC024154)

Year ended 31st December 2024

NOTE 18 - Union of Churches

		2024
		£
Restricted Funds		
Bequest fund	3,014	
Manse & Sanctuary Fund	8,207	
Flower Fund	175	
Manse Fund	<u>2,668</u>	14,064
Unrestricted Funds		
Guild	731	
Sunday School	126	
Toddlers	918	
Fabric	33,460	
General	<u>134,502</u>	169,737
		<u>183,801</u>

NOTE 19 - Investment Income

	Unrestricted	Restricted	Total
	2024	2024	2024
	£	£	£
<u>Dividends</u>			
General Income Fund	414		414
Fabric & Main Income Fund	10,939		10,939
General Growth Fund	<u>86</u>		<u>86</u>
	<u>11,439</u>		<u>11,439</u>
<u>Interest</u>			
General	2,338		2,338
Manse & Sanctuary		429	429
Fabric		1,917	1,917
Manse		140	140
General	<u>5,445</u>		<u>5,445</u>
	<u>7,783</u>	<u>2,486</u>	<u>10,269</u>
Total Investment Income	<u>19,222</u>	<u>2,486</u>	<u>21,708</u>

Whitburn Burnfield Valley (North) Church of Scotland
(Scottish Charity Number SC024154)

APPENDIX

Year ended 31st December 2024

**FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES
FOR THE BENEFIT OF THE CONGREGATION**

10130 Whitburn Burnfield Valley (North)

Consolidated Fabric Fund

CAPITAL ACCOUNT	2024
	£
Credit balances held at 31 December at cost	<u>35,421.70</u>
Market value of balances at 31 December	<u>35,421.70</u>

REVENUE ACCOUNT

Credit balance at 31 December	<u>4,262.90</u>
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TEMPORARY ACCOUNT

Debit balance at 31 December	<u>(1,512)</u>
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Individual Fund

Purpose:

EXPENDABLE	2024
	£
Credit balances held at 31 December at cost	<u>-</u>
Market value of balances at 31 December	<u>-</u>

PERMANENT ENDOWMENT

Credit balances held at 31 December at cost	<u>-</u>
Market value of balances at 31 December	<u>-</u>