

Scottish charity number: SC011448
Congregation number: 221331

St Andrew's Church of Scotland, Bo'ness

Annual Report and Receipts and Payments Accounts
Year ended 31 December 2024

St Andrew’s Church of Scotland, Bo’ness

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St Andrew's Church of Scotland, Bo'ness

Report of the Trustees for the year ended 31 December 2024

The Trustees present the annual report and accounts for St Andrew's Church of Scotland, Bo'ness for the year ended 31 December 2024.

Reference and administrative information

Charity name: St Andrew's Church of Scotland, Bo'ness
Charity registration number: SC011448
Congregation number: 221331
Church address: The Church Office
Grahamsdyke Avenue
Bo'ness
EH51 9DT
Bankers: Bank of Scotland (Linlithgow), PO Box 1000, BX2 1LB

Constitution and governance

The Church is a Church of Scotland congregation established under the unitary form of constitution.

The Elders serving on the Kirk Session are the trustees of the charity and have been 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. The Kirk Session is responsible for the recruitment, appointment, induction and training of new trustees, when required.

The Kirk Session met 11 times during the year, with meetings considering both the practical and spiritual matters of the church. Routine business is dealt with by circulation of papers.

The Trustees who served during the year (Elders and Treasurer) were as follows:

Elders

Rev Derek Gunn	Interim Moderator
Neil MacLennan	Session Clerk
Keith Aitken	
Gillian Blair	
Mary Ewen	
Douglas Farmer	
Carol Findlay	(resigned 12 August 2024)
Isobel Gibson	
Anne Mahoney	
Kirsty Mahoney	
Rae Manger	
Bernice Niblo	
Graham Taylor	(appointed 30 January 2024)
Walter Williamson	

Treasurer

Keith Palmer

Day to day oversight for financial matters is delegated to the Treasurer, working with the Property and Administration Task Group. The Church and manse are owned by the General Trustees of the Church of Scotland.

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.

St Andrew's Church of Scotland, Bo'ness

Report of the Trustees for the year ended 31 December 2024

Achievements and performance

Leadership changes

Rev David Wandrum served as Interim Moderator at St Andrew's Church from 2019, while at the same time being Locum Minister at Carriden & Blackness Parish Church. Upon also being appointed Interim Moderator at Carriden in 2023, he relinquished his role at St Andrew's. During Sunday Worship on 21 January 2024, as an expression of gratitude and in recognition of the steadfast service that he had given, the Kirk Session of St Andrew's made a presentation of an elegant watch to Rev Wandrum.

Rev Derek Gunn has also served St Andrew's congregation as our Locum Minister since 2019, with the 5th anniversary of his appointment occurring on 15 December 2024. It would be fair to say that, when he accepted the appointment, Rev Gunn would not have anticipated still being Locum Minister five years later. Soon after he arrived, the first indications of the forthcoming Covid-19 pandemic began to appear. These were trying times and over the following years Rev Gunn has served the congregation with dedication, showing strong leadership and readily embracing innovative forms of online worship. Despite the closure of churches for long periods during the pandemic, there was no break in worship in St Andrew's Church and we welcomed people from other congregations who joined in our online services. Rev Gunn also provided many funeral services and showed great compassion for church members and other Bo'ness residents who lost family members during that time. It was, therefore, with justifiable pride and a feeling of great honour, that the congregation learned in August 2024 that Rev Gunn had been appointed as Moderator of Forth Valley & Clydesdale Presbytery for the year from 1 September 2024 to 31 August 2025. This was a well-deserved appointment and the Kirk Session and congregation offered him their congratulations and support for his year of office. Rev Gunn felt enabled to accept the role knowing that he would receive the prayerful and practical support of the congregation.

On 2 April 2024, Forth Valley & Clydesdale Presbytery provided St Andrew's Kirk Session with the long awaited draft Presbytery Mission Plan including that for the Bo'ness Area. The congregation was cited to appear and three members attended at a meeting of Presbytery on 27 April 2024 for the specific purpose of receiving and approving the draft Mission Plan. Further information on this is available in a later section of this report.

Worship

Sunday Worship was conducted every Sunday on a face-to-face basis; it is live-streamed and also available as a recording on the Church's website. With the provision of temporary heating, it was possible to use the sanctuary for most of the year although the Watchnight Service was held on Zoom with a short face-to-face service on Christmas Day.

Holy Week was celebrated with our sister Congregations from the different denominations in the town of Bo'ness. The Maundy Thursday service was held in St Andrew's and was led by Rev Gunn with participation from sister churches. Again, the weather was kind to us and we held an early Easter Morning Service in the garden, a light breakfast and then the Easter Service at 10.30am.

The Sacrament of Holy Communion was celebrated in St Andrew's on 5 occasions during the year including the Maundy Thursday Evening Service mentioned above and the early Easter Morning celebration. Members of the Congregation also took part in celebrating the Sacrament of Holy Communion at Linlithgow Care Home on Easter Monday. There were two further services held at the Linlithgow Care Home, a Service of Remembrance on 11 November and a Christmas Service on 18 December.

The Rev Amanda MacQuarrie translated from Bo'ness Old to Mull and Iona Parish in September. As the main Remembrance Service for the town of Bo'ness with civic participation was traditionally held in the Old Kirk, it was agreed that Rev Gunn would lead that service and that it would be broadcast simultaneously to St Andrew's who were able to observe their Act of Remembrance within their own building. Thanks are given for the technical expertise which enabled a very appropriate solution.

St Andrew's Church of Scotland, Bo'ness

Report of the Trustees for the year ended 31 December 2024

Achievements and performance (continued)

Worship (continued)

With reference to the translation of Rev MacQuarrie and the ensuing vacancy, a number of joint services were held between the Old and St Andrew's in the last quarter of the year. Rev Gunn takes this opportunity to thank all who have supported him in Worship in the past year, most especially since 1 September on taking up the role of Moderator of the Presbytery at a time when there is no other Church of Scotland Minister in post in Bo'ness.

The regular Kirk Session meetings were opened with a short Act of Worship consisting of reading, reflection and prayer and were closed with prayer. Our Wednesday group met regularly for Worship including themed reflection led by an Elder, Douglas Farmer, who also regularly produced a helpful prayer leaflet entitled "Personal Ponderings" always with "Seven Lines of Seven Words" to encourage the prayer life of the Congregation. Mr Farmer also led a seven hour Prayer Day which took place on Sunday 11 August 2024. Each hour, except during Morning Worship, prayers were offered by various members of the congregation who also shared a scripture reading and a hymn. The prayer day involved participation of musicians, scripture readers and prayer assistants and was attended by church members who were also offered the opportunity for private prayer.

Mission plan

The initial Forth Valley & Clyde Presbytery Mission Plan for Bo'ness proposed a Union between the three existing Church of Scotland congregations, namely Carriden & Blackness Parish Church, Bo'ness Old Kirk and St Andrew's Parish Church.

The Carriden and Blackness Congregations voted for Dissolution which took effect on 31 December 2023 and, as a result, the parish area of Carriden and Blackness was conjoined to the existing parish of St Andrew's. The Mission Plan required updating to reflect this change and in the process it was noted that, by application of the Presbytery formula, the Ministry allocation was reduced from 1.5 to 1 post to the disappointment of the two remaining congregations.

The revised Mission Plan proposed a union between Bo'ness Old Kirk and St Andrew's Church. The plan was approved at the General Assembly in May 2024. In September 2024, Presbytery organised a number of implementation meetings, one of which was attended by representatives of both churches. The translation of the incumbent minister, Rev Amanda McQuarrie, to Mull and Iona Parish has led to the prospect of the united church entering into a Vacancy in the new year.

Outreach and pastoral care

During 2024 we were able to keep in touch and meet with members of our congregation in the following ways:

- Post service hospitality took place each week with either our own congregation or during joint services with the Old Kirk. Old and new friends were made on these occasions, while enjoying a variety of refreshments, especially home baking. Hospitality is an essential part of our pastoral care mission and the Pastoral team worked well in order to do this for our church family. Any special anniversary, birthday or bereavement was marked with a card being sent to the member from all their friends at St Andrew's. Throughout the year the weekly church flowers were also given to anyone celebrating a special event or going through a difficult time. The flowers were normally hand-delivered and these were much appreciated by the recipients.
- A number of afternoon teas were held in the church hall with invitations to all on our pastoral care list. These occasions included quizzes which were greatly enjoyed by all attending. This socialisation of our church family and friends is very important to us as a caring community. We were unable to use the marquee or have an outside event this year due to the poor summer weather.
- Our Festive Lunch was held on 16 December and all attending enjoyed a full Christmas meal with a small gift parcel and entertainment by Mr Walter Williamson which was well received.

St Andrew's Church of Scotland, Bo'ness

Report of the Trustees for the year ended 31 December 2024

Achievements and performance (continued)

Outreach and pastoral care (continued)

We were not able to facilitate the Toddler's Group this year due to a lack of qualified leadership but recognise the real need for this in our community. We were able to support another local church with their group by supplying them with some equipment.

Youth activities

The youth cafe has been running most Friday evenings throughout the year. We thank the lovely and dedicated group of volunteers who help on a rota basis and we appreciate all the time they give to the youth cafe. Our numbers vary from week to week between 15 and 50. Because we don't know how many young folk will turn up we try to have 4 adults helping each week, but this has become more difficult to sustain over the year. We finished up in December 2024 and will reassess in 2025 how to proceed with the youth cafe.

The holiday club this year was called Climate Crew. Thanks to all the adults and teens who helped throughout the week. We couldn't do it without them. We had up to 30 - 60 children who came along each day. They enjoyed crafts, bible stories, healthy snacks, keep fit and as the weather was good we were able to use the garden for running and parachute games. A great time was had by all.

Our Boys' Brigade company (2nd Bo'ness) continues to operate across three sections: Anchors, Juniors and Company section dealing with young people from ages 5 to 18. The numbers across the groups fluctuate with the years and we have recently seen a decrease in the older age groups, but a three-fold increase in the younger ages. The Kirk Session also agreed during the year to allow the company to accept girls, and to change its designation to incorporate the Girls' Association.

We are also pleased to continue our relationship with our local Guide company who we host for their weekly meeting nights.

Discipleship

'Hearing the Word' bible study

Rev Terry Taylor invited members of the congregation to learn a new way of exploring the Scriptures, leading to a deeper understanding of God's word. There were also participants from other Bo'ness churches. The material for 'Hearing the Word' was developed by Rev Nigel Barge, a retired Church of Scotland minister. The study commenced with a three hour session on a Saturday in September which was attended by around a dozen people. Subsequently, a group of the participants decided to continue and met fortnightly exploring Mark's Gospel. This has recently finished and the feedback from those who attended has been encouraging. It is likely that a Lenten study will take place either in person or online using material from Sanctuary First.

Social Outreach Groups

The Tuesday Club

The Tuesday Club continues to meet weekly in St Andrew's Church Hall. Through a programme of fellowship, food, activities, music, entertainment and outings, it continues to provide support for around 10 people diagnosed with dementia. The members enjoy the company of others and the Club activities, all of which are delivered by a paid Co-ordinator and a steady group of up to 10 volunteers who willingly give their time for the benefit of others. The work of the Tuesday Club is appreciated by carers and other family members

In 2024, the Club were fortunate to receive a £4,000 Community Empowerment Grant which was awarded by Falkirk Council from the Communities Fund. This was a great boost to the Club and the Council's Community Development staff were most helpful and enjoyed seeing some videos of the Club members on an outing on the Seagull Trust Canal Boat. Branches Shop, which trades from the Market Square in Bo'ness, also awarded the excellent sum of £2,000 to the Tuesday Club. The Tuesday Club Management Group and volunteers greatly appreciate the all year round work done by Branches volunteers to raise funds for other groups. Bo'ness can rightly be proud of the good work which so many of its people do to help others.

Avenue Youth & Community programme/Bounce Higher Children & Families programme

The Avenue and Bounce Higher programmes remained suspended in 2024.

St Andrew's Church of Scotland, Bo'ness

Report of the Trustees for the year ended 31 December 2024

Financial review

Principal sources of funding

The Church is primarily funded by church members through their offerings and the associated Gift Aid.

Results for the year

The Accounts for the year are set out on pages 7 to 11. The Receipts and Payments Account on page 7 shows a deficit of £16,332 (2023: surplus of £4,822), comprising a deficit on unrestricted funds after transfers of £13,171 (2023: surplus of £4,487) and a deficit on restricted funds after transfers of £3,161 (2023: surplus of £335).

The total funds of the church at the year-end are £51,762 (2023: £68,094).

Reserves

It is the policy of the church to maintain unrestricted funds of approximately 3 months' unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the Church to be maintained. Per the Statement of Balances on page 8, the general fund at 31 December 2024 amounted to £18,220 (2023: £31,391) which is below this policy.

During the year, the Kirk Session agreed to review and, where appropriate, reduce the number of restricted funds held.

A long term liability is owed to the Church of Scotland for our Giving to Grow (previously known as Ministry and Mission) contribution of £65,062 (2023: £68,897). The congregation repays this outstanding balance as and when funds are available to do so. There is no interest applied to this debt.

Proceeds of the sale of the old church manse are held by the General Trustees of the Church of Scotland on behalf of the congregation to meet the cost of future fabric maintenance.

Signed on behalf of the Trustees on 27 May 2025.

Neil MacLennan
Session Clerk/Trustee

St Andrew's Church of Scotland, Bo'ness

Report of the Independent Examiner to the Trustees for the year ended 31 December 2024

I report on the accounts of the Church for the period ended 31 December 2024 which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning 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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.

Alison Franks CA

Director

Cornerstone Accounting Ltd
Chartered Accountants

11 Erngath Road
Bo'ness
EH51 9DP

Date: 28 May 2025

St Andrew's Church of Scotland, Bo'ness

Receipts and Payments Account

For the year ended 31 December 2024

	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Receipts						
Offerings	24,240	-	24,240	22,943	-	22,943
Other donations	3,652	4,165	7,817	4,735	8,890	13,625
Gift aid recovered	2,922	-	2,922	4,269	-	4,269
Legacies	1,000	-	1,000	2,600	-	2,600
Grants	-	4,000	4,000	-	1,000	1,000
Receipts from fundraising activities	819	-	819	798	-	798
Weddings and funeral income	115	-	115	-	-	-
Congregational organisation income	-	1,996	1,996	-	1,868	1,868
Manse letting income	14,602	-	14,602	13,740	-	13,740
Receipts from the Consolidated Fabric Fund	7,571	-	7,571	2,880	-	2,880
Bank interest	-	42	42	-	44	44
Total receipts	54,921	10,203	65,124	51,965	11,802	63,767
Payments						
Giving to Grow contributions	19,676	-	19,676	12,000	-	12,000
Presbytery dues	805	-	805	805	-	805
Locum and pulpit supply fees	15,059	-	15,059	12,022	-	12,022
Locum expenses	1,379	-	1,379	-	-	-
Gross salaries	4,030	7,261	11,291	3,257	6,901	10,158
Pension costs	-	363	363	-	-	-
Congregational organisation costs	-	2,981	2,981	-	1,960	1,960
Pastoral events	-	-	-	697	-	697
Donations (2024: Crossreach; 2023: Boys Brigade)	300	-	300	-	1,000	1,000
Heat, light and water rates	5,443	-	5,443	4,629	-	4,629
Insurance	4,735	-	4,735	4,581	-	4,581
Fabric repairs and maintenance - church and grounds	3,854	857	4,711	3,677	-	3,677
Fabric repairs and maintenance - manse	964	-	964	155	-	155
Manse letting fees	1,752	-	1,752	1,685	-	1,685
Minibus expenses	2,615	615	3,230	1,999	968	2,967
Equipment and equipment rental	3,850	503	4,353	-	216	216
IT costs	1,212	-	1,212	1,112	-	1,112
Bank and payment processing charges	-	121	121	-	122	122
Payroll processing fees	234	198	432	180	-	180
Independent examination fees						
2023 fees	840	-	840	-	-	-
2022 fees	700	-	700	-	-	-
2021 fees	-	-	-	700	-	700
Miscellaneous expenses	644	465	1,109	279	-	279
Total payments	68,092	13,364	81,456	47,778	11,167	58,945
Surplus/(deficit) for the year before transfers	(13,171)	(3,161)	(16,332)	4,187	635	4,822
Transfers	-	-	-	300	(300)	-
Surplus/(deficit) for the year after transfers	(13,171)	(3,161)	(16,332)	4,487	335	4,822
Total funds brought forward	31,391	36,703	68,094	26,904	36,368	63,272
Total funds carried forward	18,220	33,542	51,762	31,391	36,703	68,094

The notes on pages 9 to 11 form part of these financial statements.

St Andrew's Church of Scotland, Bo'ness

Statement of Balances

As at 31 December 2024

	Opening balance £	2024 Deficit for year £	Closing balance £	Opening balance £	2023 Surplus for year £	Closing balance £
Bank and cash						
Church current account	68,094	(16,332)	51,762	63,272	4,822	68,094
Total bank and cash	68,094	(16,332)	51,762	63,272	4,822	68,094
Represented by:						
Unrestricted fund		5	18,220			31,391
Restricted funds		6	33,542			36,703
			51,762			68,094
Statement of assets						
Minibus			Low value			Low value
Water rates refund due			2,256			4,301
Gift aid due			6,392			2,903
			8,648			7,204
Statement of liabilities						
Giving to Grow (previously M&M) contribution - accumulated			65,062			65,062
Giving to Grow contribution - current year			-			3,835
Independent examination fees			840			1,400
Pensions due			131			127
Other creditors - roof repairs, electricity			732			1,807
			66,765			72,231

The financial statements on pages 7 to 11 were approved by the Trustees on 27 May 2025 and signed on their behalf by the undernoted:

Neil MacLennan
Session Clerk/Trustee

Keith Palmer
Treasurer/Trustee

St Andrew's Church of Scotland, Bo'ness

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007.

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis. All voluntary income, income from tax recoveries on Gift Aid and bank interest is accounted for when received. Expenditure is recognised when paid.

Receipts and payments account

For the purpose of the receipts and payments account as shown on page 5, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds. Some unrestricted funds have been defined as **Designated funds** by the Trustees where they have been ringfenced for a specific purpose.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

2. Grant income

During the year, we received the following grants:

	2024	2023
	£	£
Tuesday Club		
Falkirk Council - general club expenses	5,000	-
Miller Homes - general club expenses	-	1,000
	<u>5,000</u>	<u>1,000</u>

3. Transactions with Trustees and related parties

During the year, no Trustees received remuneration in their role as Trustees (2023: nil). Derek Gunn, in his role as Locum Minister, received Pulpit supply and Pastoral support fees totalling £15,059 (2023: £10,962) and travel expenses of £1,379 (2023: £1,060). 6 other Trustees had expenses reimbursed for purchases made on behalf of the church: Gillian Blair £137; Mary Ewen £217; Anne Mahoney £547; Rae Manger £539; Neil MacLennan £647; Bernice Niblo £246; Keith Palmer £66; and Jacqueline Palmer £22.

Sanctus Media Limited is a not for profit company formed by members of the church and on whose board 2 trustees currently sit. Donations for the church of £55 were processed through this company in the year.

Total donations by Trustees in the year were £14,729 (2023: £10,109).

There were no transactions with related parties in the year.

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

St Andrew's Church of Scotland, Bo'ness

Notes to the financial statements

For the year ended 31 December 2024

4. Volunteer time

The Church relies heavily on the contribution of significant volunteer time for the delivery of its programme of activities. This has not been quantified for the purposes of these accounts.

5. Unrestricted funds

	Balance at 01.01.24	Receipts	Payments	Transfers	Balance at 31.12.24
	£	£	£	£	£
General fund	29,738	54,921	(67,448)	97	17,308
Designated youth café fund	97	-	-	(97)	-
Designated social outreach fund	743	-	(644)	-	99
Designated benevolent fund	813	-	-	-	813
Total unrestricted funds	31,391	54,921	(68,092)	-	18,220

Explanation of funds

The General Fund represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Designated general purposes fund was transferred back into the main general fund.

The Designated youth café fund represents ringfenced income and expenditure managed by the Youth Cafe. This is to be spent on café equipment in 2024.

The Designated social outreach fund represents ringfenced funds to support social outreach in the local community and will be spent in 2024.

The Designated benevolent fund represents ringfenced funds to support those in need in the local community. We intend to actively seek opportunities to spend this fund in 2024.

The Designated fixed assets fund holds the net book value of fixed assets to separate them from liquid assets available for use by the Trustees.

6. Restricted funds

	Balance at 01.01.24	Receipts	Payments	Transfers	Balance at 31.12.24
	£	£	£	£	£
Bounce higher fund	13,122	26	(60)	-	13,088
Avenue youth project fund	8,033	16	(476)	-	7,573
King's Club fund	1,000	-	(50)	-	950
Tuesday Club fund	9,332	10,161	(11,418)	-	8,075
Shalom counselling fund	2,018	-	-	-	2,018
India children's work fund	438	-	-	-	438
Kitchen refurbishment fund	338	-	-	-	338
Church refurbishment fund	1,350	-	(1,260)	-	90
Carpet replacement fund	100	-	(100)	-	-
Other restricted funds	972	-	-	-	972
Total restricted funds	36,703	10,203	(13,364)	-	33,542

Explanation of funds - see overleaf

St Andrew's Church of Scotland, Bo'ness

Notes to the financial statements

For the year ended 31 December 2024

6. Restricted funds (continued)

Explanation of funds

The *Bounce higher fund* represents funds raised to support the Bounce Higher programme.

The *Avenue youth project fund* represents funds raised to fund the salary of a youth worker and the provision of activities for young people.

The *King's club fund* represents funds given for the King's Club children's ministry.

The *Tuesday club fund* represents funds given for the Tuesday Club service.

The *Shalom counselling fund* represents funds received towards the counselling service.

The *India children's work fund* represents funds received towards our partner projects in India.

The *Kitchen refurbishment fund* represents funds raised for the kitchen refurbishment.

The *Church refurbishment fund* represents funds raised for the church refurbishment.

The *Carpet replacement fund* represents funds raised for the replacement of the Sanctuary carpet.

The *Other restricted funds* represents small, short term restricted funds including VAF/Soul Touch and Heart to Heart.

Appendix

Funds held on behalf of the Congregation by the Church of Scotland General Trustees

Church of Scotland Consolidated Fabric Fund

	2024 £
Capital account	
Balance at 1 January	51,867
Drawdowns	(3,150)
Balance at 31 December	<u>48,717</u>
Revenue account	
Balance at 1 January	3,354
Revenue account interest	185
Deposit fund interest	2,722
Administration costs	(255)
Drawdowns - insurance and energy costs	(4,421)
Balance at 31 December	<u>1,585</u>
Total funds held	<u><u>50,302</u></u>