Charity Registration No. SC016185 (Scotland)

Congregation number: 010136

LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

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

LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Principal Office-bearers	Rev Dr L Fraser - Minister Mrs L Jamieson - Convenor of Stewardship & Finance Mr A Scott - Treasurer Mr T Costley - Session Clerk
Congregation number	010136
Charity number (Scotland)	SC016185
Contact address	Cross House Linlithgow West Lothian EH49 7AL
Auditor	The A9 Partnership Limited Abercorn School Newton West Lothian EH52 6PZ
Principal Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

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LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

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

Objectives and activities
The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

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

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

Set of Values

The following set of Values was developed after consultation with all Elders and is intended to provide the framework for our behaviour and attitudes. These Values are intended not only for the Elders, but also for all Members and Adherents of the Parish:

1. **Faithful** – Jesus is at the centre of all we do, discuss and seek to achieve
2. **Listening** – by listening to others we can truly respond to their insights and needs
3. **Honesty** – we tell the truth however inconvenient
4. **Respect** – we will talk to each other, not about each other
5. **Encouragement** – we will acknowledge and support each person's contribution
6. **Mission** – we will focus on our primary mission and not be side-tracked by well-meaning yet trivial issues.

Achievements and performance

Overview of Progress

With the establishment of the new Parish of Linlithgow and Avon Valley consisting of Avonbridge Church, Linlithgow St Michael's, Linlithgow St Ninian's Craigmailen and Torphichen Kirk on 1 November 2024, 2025 represents the first full year of operation for the new Parish. The consolidation of the various accounts from the four individual churches into a single financial operation required a significant amount of time and effort on behalf of the Finance Team.

In the first quarter of the year, clear remits were developed for each of the 16 operating Teams – eight under the Worship, Mission and Outreach banner, charged with furthering the five Marks of Mission. A further eight Enabling Teams are responsible for managing the practical aspects of the parish, ensuring that the infrastructure is in place to meet our legal and other responsibilities. During the course of the year, we have developed a suite of performance indicators which are intended to establish the extent to which we are delivering against the five Marks of Mission.

To proclaim the Good News of the Kingdom

- Sunday morning worship takes place in all four churches and an outreach service also takes place in Springfield Primary School on Sundays during school terms. It is estimated that across all our worship sites approximately 300 - 350 people attend on Sunday mornings. Most of these services are available online at the time and available on the internet later.
- Approximately 35 church members actively participate in worship services. This ranges from reading the bible to taking full services.
- There is also a Sunday evening online service at Torphichen, a twice-monthly evening contemporary service supported by a worship band in the church hall at St Michael's and a reflective service on a Wednesday at lunchtime in St Ninian's Craigmailen.
- St Michael's also offer opportunities for further fellowship and contemplation via a Time for Stillness in the church each week, Wednesday Prayers and the Chapters Book Club.
- Six house groups meet on various days of the week, about half online, and half in person. Two of these were started in the past year.
- In addition to these established activities, a new group was launched to provide an opportunity for ladies to meet – Faith, Friends and Fizz which is already attracting between 20-30 on a regular basis.
- There is a monthly afternoon service in Linlithgow Care Home (usually the second Sunday of the month).

Four of the Christian churches in the town make up the Linlithgow Churches' Forum which organises annual ecumenical services for the Week of Prayer for Christian Unity, the World Day of Prayer and for the start of Advent as well as a number of other ecumenical events. At Easter, a joint card from all the churches sending Easter Greetings and an invitation to the services for Holy Week is delivered to each household in the town.

To teach, baptise and nurture new believers

- Each of the churches within the parish provide craft-type activities for the children attending the various Sunday morning services, primarily within the churches
- Youth Fellowship for young people in S3 – S6 meets from 7pm – 9pm on Sunday evenings in Cross House. Albeit the group meets in Linlithgow, we are encouraging young people from across the parish to attend.
- Messy Church is run in conjunction with St John's Church and takes place on 6 dates throughout the year.
- Seedlings is our church for Tots and Toddlers, which meets on Thursday mornings from 10am to 11am in the Kirk Hall, Cross House.
- 1st Linlithgow Girls' Brigade runs on Wednesdays during school term time in the Longcroft Hall.

To teach, baptise and nurture new believers (continued)

- 2nd Linlithgow Boys' Brigade runs on Thursdays during school term time in Cross House.
- We have chaplaincy responsibility for 9 schools within the parish (8 primary schools and 1 secondary school). The above-mentioned Primary schools are feeder primary schools for Linlithgow Academy, for which we also have chaplaincy responsibility. The final 2 schools for which we have chaplaincy responsibility are in Avonbridge and Standburn, which are feeder primaries for Braes High School in Falkirk - we do not have any links with Braes High School at present.
- Primary 1 children in all the schools are offered a Christingle bag at Christmas containing a nativity story booklet from the Bible Society, along with instructions and the kit to make a Christingle. Primary 5 and Primary 6 children are offered the opportunity to attend our Christmas Unwrapped and Cracking Easter workshops. Primary 7 children have been offered a copy of the Scripture Union booklet, It's Your Move, as part of their transition to Secondary School. Most of the primary schools attend their local church for Christmas, Easter and end-of-term services or assemblies.
- Over the last year, nine new members have joined the church by Profession of Faith or Certificate of Transfer.
- In 2025 we had 7 baptisms and 12 weddings in our churches.

To respond to human need by loving service

- Pastoral care to church members is provided by Ministers, District Elders (sometimes assisted by District Visitors).
- The Pastoral Care team provides training and overseeing of Pastoral Visitors. A recent course on preparing well for death was delivered. The team also oversees a wide-ranging bereavement service including post funeral visits, bereavement support groups and individual support.
- Other aspects of pastoral care include organisation of Home Communions, delivering flowers and posies and sending out cards on various anniversaries. The team also organises two special services - a Service of Memory and Thanksgiving (for bereaved people) and a Blue Christmas service.
- Funeral services are provided by ministers to members and non-members.
- Both Linlithgow churches support First Steps (a charity which helps people with addictions) by providing facilities for a community café, a community garden and a community food pantry.
- St Michael's provides a very popular monthly Sunshine Singalong for Memory for people with dementia and their carer's.
- The Linlithgow churches are recognised as having achieved Fair Trade status, consistent with the town of Linlithgow, which has Fair Trade Town status.
- The church has two active Guild organisations, with each having approximately 50 members.
- The church provides support to Youthspace, both financial and with representatives on the Board.
- St Michael's has a Job Club group which helps people who are finding it difficult to find employment.
- The Toddlers group meets on Tuesday and Friday mornings during school term time, in the Kirk Hall, Cross House. It provides a warm welcome for local families with babies and pre-school children to play and make new friends.
- The Jolly Babies group allows mums with babies aged 0-11 months to meet other mums and make some connections. They meet in the Kirk Hall, Cross House, Linlithgow.
- The Fellowship team continues to support various events with the highlight being the organising of the annual Festival of Christmas Trees held in St. Michael's with proceeds distributed to local charities.

To seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation

- In 2025 the annual accounts show that the church acted as an agent in providing £33,208 to relevant local and international third parties.
- Both Guilds donated funds to the National Guild's local and international projects.
- We have a number of overseas World Mission links in Kenya, Malawi, Israel/Palestine and Japan
- We also support Christian Aid, ethical purchasing and Fair Trade; the local food bank, clothing re purposing and support for Ukraine. We support the annual Amnesty International card-writing for prisoners of conscience. We provide advice and help for young people heading abroad for Christian work.
- A church member is a representative on the Torphichen Community Council.

To strive to safeguard the integrity of creation and sustain and renew the life of the earth.

- A creation service is usually held once a year.
- The church has achieved Eco Congregation Gold status.
- A parish wide energy group has very recently been formed to explore ways to reduce our carbon footprint.

Property Maintenance

The parish properties are managed by a core team with representatives from each of our 4 sites. We have established a digital capability via SharePoint where ongoing projects are tracked, together with routine maintenance schedules, ensuring that our properties remain safe and pleasant to use as far as possible. However, a number of the parish properties have high levels of outstanding maintenance with others suffering long-term degradation, some of which is reaching a critical point:

- The sanctuary at Avonbridge church is currently mothballed due to unsafe electrics with any remedial work coupled with other significant critical fabric upgrades.
- The Torphichen manse has recently undergone a costly but necessary refurbishment to ensure that the property is fit for use by a new minister.
- St John's Hall at Torphichen needs roofing and stonework renovation, with the windows in a very poor state and needing extensive refurbishment and / or replacement.
- Torphichen Kirk requires a new roof, and extensive internal upgrading to address long term water ingress.
- St Ninian's Craigmailen Church currently has a damp issue that requires urgent attention.
- Cross House in Linlithgow needs extensive renovation to address damp and other fabric issues associated with an historic building.
- St Michael's Church has on ongoing damp issue that continues to drive overall long-term degradation of the building.

Most of the above issues cannot be resolved without significant external funding, and if this cannot be obtained, the parish faces some difficult property choices in the short to medium term. In the meantime, essential maintenance and compliance costs continue to strain the congregational finances.

Projects and Fundraising

- Two significant projects have recently been completed i.e. the renovation of the St Michael's Crown of Thorns spire (£470k) and the boundary wall at St Ninian's Craigmailen (£22k).
- Project 600 is to deal with serious dampness, timber decay, and stonework degradation in St Michael's Church. Phase 1 is estimated to cost £405,000 plus VAT and fundraising is ongoing. A grant of £125,000 has been approved by Presbytery and General Trustees but our application to HES for a Heritage Repair Grant of £165,000 has been rejected and will have to be resubmitted in June 2026. Phases 2 and 3 are estimated to cost £500,000 plus VAT but fundraising will have to await completion of Phase 1.

Projects and Fundraising (continued)

- A House for the Town – Cross House, Phase 1, is to address the serious problems with the external fabric and is estimated to cost £530,000 plus VAT. Phase 2, extensive internal repairs and refurbishment, renewal of the toilets, renewal of the heating and electrics, and an extension to provide a lift, a kitchen and cafe, is estimated to cost £3.5M. Our application to The National Lottery Heritage Fund has recently been rejected and as a consequence, further discussions will be held to determine how best to move forward with this project.
- We commissioned a detailed report from consultants on the condition of Torphichen Kirk which confirmed serious problems with the roof structure, the roof finishes, the stonework, internal finishes and woodwork. The necessary remedial work is estimated to cost around £900,000. A first phase of £429,000 has been identified and discussions on funding options and possible grant assistance are now underway.
- A proposal is still being considered to make Avonbridge church and hall a community hub as well as a church. This project is on hold pending a decision from Presbytery on the future of the building. Estimated Phase 1 cost of £270,000 from an original total budget of £480,000.
- The fundraising team continues to work hard at seeking grants and loans to provide funding for our projects, but the significant costs involved are a major challenge given our current finances and increasing competition for grants from funding bodies with reduced budgets.

Health and Safety, HR, Safeguarding and IT and Data Protection

- These teams have continued to meet the relevant Government Legislation and Regulations and Church Law. New areas are continuously identified e.g. the recent requirement to meet a change in safeguarding and arrangements, have been put in place.
- Health and Safety and Safeguarding have local representatives in place at each of the four locations of the church.

- Our locally employed paid staff are as follows:
  - 3 permanent cleaning staff (all part-time). Additional contract cleaners are hired as required.
  - 1 Secretary/Church administrator (Part Time)
  - 1 Youth Worker (Full Time).
  - 1 Toddler Coordinator (Part-time)
  - 1 Director of Music (Part Time)
  - 3 Church Organists (Part Time).and 1 unpaid organist

Communications

- A logo has been created for the new parish, replacing the various logos being used by the individual churches.
- A monthly newsletter is now produced providing a platform for updating the members of the parish with the latest information on events and activities. This is circulated primarily by email with a limited number of copies printed for those without access via email.
- A parish magazine, Linavon Link is produced and published 2-3 times a year containing relevant articles on the life and work of the church within the parish.
- There is regular feedback to congregations, highlighting the main issues agreed at the Kirk Session.

Administration and Management

- The significant work of the part time Administrator, Session Clerk and Deputies/Assistants and those members of Kirk Session with designated responsibilities is largely unseen but this vital work keeps the whole work of the church moving forward.

North Merchiston Fund

During 2025, funds received from the Church of Scotland redesignated North Merchiston Fund enabled us to further develop our mission work in the parish. We issued a magazine to update the parish on progress following the Union. We have also allocated £2,200 to deliver a number of mission initiatives in 2026 including, a Public Alpha course, Men's Mission, Soul Space and a Church Café.

Financial review

Kirk Session continues to monitor income and expenditure, with detailed analysis being undertaken by the Stewardship and Finance team on a monthly basis and regular reporting to the Trustees.

This is the first full year of the new parish following the Union of four churches in 2024. An overall surplus for the year of £30,211 was achieved, compared to a surplus of £211,071 (includes £263,268 net asset transfer on Union of Churches) in the previous year.

There was an increase in our general income in real terms at £548,148, though this is a reduction when we compare against 2024 and the asset transfer of £183,499 in 2024. Our restricted income is reduced to £119,971 when compared against 2024 restricted income of £230,911 (includes asset transfer of £79,769).

The fundraising team continue to work hard and with the help of our donors, including our members, the wider community and grant funders.

Our general running costs for 2025 include our "Giving to Grow" contribution of £211,912 to the national church, an increase of £54,199 on previous year. Costs to maintain and repair our buildings, consisting of 4 Churches, 3 Halls, 1 flat and 2 manses, are significant. When we add staff costs, insurance, energy costs and the many other costs associated with the running of Linlithgow and Avon Valley, our general expenditure in 2025 was £568,838, resulting in a deficit of £18,005 in our general funds. When we add restricted expenditure, our overall expenditure was £640,593

Planned expenditure on our buildings, essential maintenance and development costs, will require to be funded. It is hoped that the members, supporters and friends of Linlithgow and Avon Valley will continue their unstinting support in the challenging years ahead. A 2026 Stewardship campaign is well underway.

Reserves policy

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

Risk Managment

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

Structure, governance and management

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

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

Rev Dr L Fraser - Minister

Mrs L Jamieson - Convenor of Stewardship & Finance

Mr A Scott - Treasurer

Mr T Costley - Session Clerk

LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Recruitment and appointment of trustees
Members of the Kirk Session are the charity trustees. The Kirk Session members are the Trustee Elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. On 31 December 2025 there were thirty-seven elders all of whom were trustees, engaged in current service. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. One Trustee is also a Trustee of Youthspace and two Trustees are Trustees of Linlithgow Parish Trust.

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

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

....
Mr A Scott - Treasurer
Trustee

Date: ....12/5/26....

....
Mr T Costley - Session Clerk
Trustee

LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

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

LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

Opinion

We have audited the financial statements of Linlithgow and Avon Valley Church of Scotland (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

THE A9 PARTNERSHIP LIMITED

Mr Grant Thomson (Senior Statutory Auditor)
For and on behalf of The A9 Partnership Limited, Statutory Auditor
Chartered Accountants
Abercorn School
Newton
West Lothian
EH52 6PZ

Date: 13/5/2026

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

LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	3	474,996	111,864	586,860	424,211	71,881	496,092
Charitable activities	4	8,855	-	8,855	6,975	-	6,975
Other trading activities	5	46,598	-	46,598	34,745	-	34,745
Investments	6	17,699	-	17,699	10,782	-	10,782
Other income	7	-	8,107	8,107	183,499	159,030	342,529
Total income		548,148	119,971	668,119	660,212	230,911	891,123
Expenditure on:							
Raising funds	8	4,638	31,451	36,089	515	17,410	17,925
Charitable activities	9	564,200	40,304	604,504	438,861	224,604	663,465
Total expenditure		568,838	71,755	640,593	439,376	242,014	681,390
Net gains/(losses) on investments	13	2,685	-	2,685	1,338	-	1,338
Net income/(expenditure)		(18,005)	48,216	30,211	222,174	(11,103)	211,071
Transfers between funds		(60,049)	60,049	-	(14,553)	14,553	-
Net movement in funds	10	(78,054)	108,265	30,211	207,621	3,450	211,071
Reconciliation of funds:							
Fund balances at 1 January 2025		852,196	161,826	1,014,022	644,575	158,376	802,951
Fund balances at 31 December 2025		774,142	270,091	1,044,233	852,196	161,826	1,014,022

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

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

LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Investments	**14**		243,968		244,828
Current assets					
Stocks	**15**	1,844		3,274	
Debtors	**16**	19,374		22,750	
Cash at bank and in hand		823,375		784,234	
		844,593		810,258	
Creditors: amounts falling due within one year	**17**	(44,328)		(41,064)	
Net current assets			800,265		769,194
Total assets less current liabilities			1,044,233		1,014,022
Net assets			1,044,233		1,014,022
The funds of the charity					
Restricted funds	**19**		270,091		161,826
Unrestricted funds			774,142		852,196
			1,044,233		1,014,022

The financial statements were approved by the trustees on 12/5/26

Mr A Scott - Treasurer
Trustee

Mr T Costley - Session Clerk
Trustee

LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**24**		17,897		181,538
Investing activities					
Proceeds from disposal of investments		3,545		1,718	
Investment income received		17,699		10,782	
Net cash generated from investing activities			21,244		12,500
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			39,141		194,038
Cash and cash equivalents at beginning of year			784,234		590,196
Cash and cash equivalents at end of year			823,375		784,234

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of the congregational members is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including: Church buildings, Cross House, Halls and Manses, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

1.7 Fixed asset investments

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

1 Accounting policies **(Continued)**

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Offerings and Donations	373,235	103,958	477,193	317,037	71,468	388,505
Tax Recovered on Gift Aid	78,564	7,906	86,470	70,855	413	71,268
Legacies	2,000	-	2,000	25,344	-	25,344
Other	21,197	-	21,197	10,975	-	10,975
	474,996	111,864	586,860	424,211	71,881	496,092

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Weddings and funerals	8,855	6,975

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Use of premises	40,563	31,208
Visitor's Stall	6,035	3,537
Other trading activities	46,598	34,745

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Dividends received	-	398
Deposit interest	5,449	785
Bank Interest	12,250	9,599
	17,699	10,782

7 Other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Net Assets transferred on Union of Churches	-		-	183,499	79,769	263,268
Fundraising for Crown of Thorns	-	7,456	7,456	-	79,261	79,261
Bethany meals	-	651	651	-	-	-
	-	8,107	8,107	183,499	159,030	342,529

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

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Visitor's stall	4,086	-	4,086	(1,590)	-	(1,590)
Life and Work	(123)	-	(123)	63	-	63
Church magazine	675	-	675	2,042	-	2,042
Project 600	-	23,404	23,404	-	8,155	8,155
Cross House	-	8,047	8,047	-	7,335	7,335
Crown of Thorns	-	-	-	-	1,920	1,920
	4,638	31,451	36,089	515	17,410	17,925

9 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
Direct costs		
Staff costs	87,329	82,228
Giving to Grow Allocation	211,912	157,713
Presbytery Dues	5,496	3,477
Minister's Expenses	3,521	2,508
Fabric Repairs & Maintenance	106,870	80,419
Council Tax/Insurance	45,075	25,484
Other Building Costs	68,888	38,345
Organ & Audio	7,734	867
Church Office Expenses	12,218	18,369
Other Expenses	38,483	33,980
Crown of Thorns	9,082	203,354
Cross House	3,216	16,721
Project 600	4,680	-
	604,504	663,465
Analysis by fund		
Unrestricted funds	564,200	438,861
Restricted funds	40,304	224,604
	604,504	663,465

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.

10 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	8,700	7,200
- for the preparation of the financial statements	1,200	1,200
- for payroll and Xero services	1,936	1,643

11 Trustees' Remuneration and Related Party Transactions

During the year, trustees received reimbursement of expenses totalling £6,341 (2024 - £4,616) whilst acting as agent of the charity. These expenses did not relate to their role as trustees.

One trustee received £400 for pulpit supply services.

11 Trustees' Remuneration and Related Party Transactions (Continued)

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

During the period 1st January 2025 to 31st December 2025 trustees donated £46,021

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

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

There were no other disclosable related party transactions during the year (2024: none).

Total minister expenses paid in the year were £3,521 (2024: £2,508)

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	10	8

Employment costs	2025 £	2024 £
Wages and salaries	86,944	81,873
Other pension costs	385	355
	87,329	82,228

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £33,433 and the maximum stipend (in the 5th and subsequent years) £39,856.

Employment costs can be split as follows Youth Worker and Early Years Worker £35,907 (2024: £39,091) and Other Staff Costs £51,422 (2024: £43,138).

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

13 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investments	2,685	1,338

14 Fixed asset investments

	Investment Portfolio	Land	Total
	£	£	£
Cost or valuation			
At 1 January 2025	33,161	211,667	244,828
Valuation changes	2,685	-	2,685
Disposals	(3,545)	-	(3,545)
At 31 December 2025	32,301	211,667	243,968
Carrying amount			
At 31 December 2025	32,301	211,667	243,968
At 31 December 2024	33,161	211,667	244,828

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

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

Avonbridge Church is held locally in the name of the Trustee's. The asset value in its current state is £Nil.

15 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	1,844	3,274

16 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Gift Aid Tax Refunds Due	12,967	12,428
Other debtors	6,407	10,322
	19,374	22,750

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	474	547
Trade creditors	569	3,432
Other creditors	19,961	17,149
Accruals and deferred income	23,324	19,936
	44,328	41,064

18 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	385	355

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

19 Restricted funds

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

	At 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2025 £
Cross House Project	11,440	49,957	(11,263)	31,400	81,534
Audio Visual Equip	7,238	-	-	-	7,238
New Ventures	16,361	2,248	(2,005)	-	16,604
Outreach Projects	373	-	-	-	373
Organ Fund	12,660	3,300	(7,415)	-	8,545
Kirkgate Ukraine	1,902	-	(1,902)	-	-
Crown of Thorns Fund	1,626	7,456	(9,082)	-	-
Project 600	31,162	56,221	(28,084)	25,349	84,648
St Ninian's Craigmailen Funds	5,887	138	(2,070)	-	3,955
Torphichen Fabric Development Fund	73,066	-	(6,273)	-	66,793
Avonbridge Kenya Fund	111	-	-	-	111
Avonbridge Fabric Fund	-	-	(3,300)	3,300	-
Bethany meals	-	651	(361)	-	290
	161,826	119,971	(71,755)	60,049	270,091

19 Restricted funds (Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Cross House Project	15,481	17,462	(24,056)	2,553	11,440
Audio Visual Equip	-	7,238	-	-	7,238
New Ventures	15,365	2,229	(1,233)	-	16,361
Outreach Projects	373	-	-	-	373
Organ Fund	9,508	3,752	(600)	-	12,660
Kirkgate Ukraine	2,010	1,883	(1,991)	-	1,902
Crown of Thorns Fund	115,639	79,261	(205,274)	12,000	1,626
Project 600	-	39,317	(8,155)	-	31,162
St Ninian's Craigmailen Funds	-	5,887	-	-	5,887
Torphichen Fabric Development Fund	-	73,066	-	-	73,066
Avonbridge Kenya Fund	-	111	-	-	111
Torphichen Magina Fund	-	705	(705)	-	-
	158,376	230,911	(242,014)	14,553	161,826

19 Restricted funds **(Continued)**

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

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

Fabric Fund £0

Benevolent Fund £978

Sunday School Fund £1,294

Choir Fund £1,303

Flower Fund £380

Sound System Fund £0

Total £3,955

20 Unrestricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
St Michael's Fabric Fund	116,335	2,024	-	-	-	118,359
St Ninian's Craigmailen Fabric Fund	39,609	-	(20,724)	-	1,480	20,365
Torphichen + Avonbridge Fabric Fund	16,908	2,500	-	(3,300)	72	16,180
Ukraine Designated Funds	12,460	4,650	(1,294)	-	-	15,816
St Michael's Guild	1,035	4,017	(374)	(349)	-	4,329
St Ninian's Craigmailen Guild	1,852	1,844	(1,380)	-	-	2,316
Parent & Toddler	9,514	7,018	(2,853)	-	-	13,679
Torphichen Youth Club + TACO Fund	1,469	-	-	-	-	1,469
Outreach Fund	-	7,300	(610)	-	-	6,690
Reserve Fund	220,000	-	-	-	-	220,000
General funds	433,014	518,795	(541,603)	(56,400)	1,133	354,939
	852,196	548,148	(568,838)	(60,049)	2,685	774,142

20 Unrestricted funds **(Continued)**

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

20 Unrestricted funds (Continued)

Designated Funds	Funds set aside for specific purposes
Fabric Fund	Funds set aside for non-routine upkeep of the churches buildings
Ukraine Fund	Funds set aside to support Ukrainian families living in Linlithgow
Guild	Linlithgow and Avon Valley Church of Scotland - St Michael's Guild Linlithgow and Avon Valley Church of Scotland - St Ninian's Craigmailen Guild
Parent & Toddler	The Parent & Toddler Group who meet two mornings a week in Cross House
Torphichen Youth Fund and Taco Fund	Funds for Youth Club use and Orchestra
Outreach (North Merchiston Fund)	Funds for mission purposes to develop work in the parish and/or to highlight the work of the church in the local communities
General Funds	
General Fund	The routine income and expenditure of the year. The balance is transferred to reserves
Reserve Fund	The accumulation of prior years' surpluses plus any exceptional income

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Investments	243,968	-	243,968
Current assets/(liabilities)	530,174	270,091	800,265
	774,142	270,091	1,044,233

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Investments	244,828	-	244,828
Current assets/(liabilities)	607,368	161,826	769,194
	852,196	161,826	1,014,022

22 Operating lease commitments

Lessee

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

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

	2025 £	2024 £
Within one year	1,749	1,749
Between two and five years	5,247	6,996
	6,996	8,745

23 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

24 Cash generated from operations

	2025 £	2024 £
Surplus for the year	30,211	211,071
Adjustments for:		
Investment income recognised in statement of financial activities	(17,699)	(10,782)
Fair value gains and losses on investments	(2,685)	(1,338)
Investments acquired via charity combinations	-	(23,593)
Movements in working capital:		
Decrease/(increase) in stocks	1,430	(3,274)
Decrease/(increase) in debtors	3,377	(4,579)
Increase in creditors	3,263	14,033
Cash generated from operations	17,897	181,538

25 Analysis of changes in net funds

The charity had no material debt during the year.

26 Collections for Third Parties Where Church is Acting as Agent

	2025	2024
	£	£
Bethany Trust	451	5,190
Crossreach	1,015	0
Erskine Hospital	416	391
St. Michael's Guild	1,000	1,127
St. Ninian's Craigmailen Guild	1,368	0
Youthspace	6,500	6,500
Mulanje Presbytery	0	190
Souper Sunday	0	594
West Lothian Food Bank	865	1,134
DEC Turkey / Syria Earthquake	0	146
Chogoria	0	314
Alzheimers Scotland	220	350
Embrace the Middle East	415	679
Combat Stress	416	391
Boys Bridge	0	261
CHAS	0	580
COS Magina funds - Torphichen	0	705
COS Kenya funds - Avonbridge	0	111
Linlithgow Day Care	0	146
Falkirk Food Bank	0	1,084
WaterAid	0	2,169
River Kids	0	4,200
Linlithgow Link	309	4,200
Breast Cancer Now	1,637	0
Cancer Research UK	835	0
St John of Jerusalem	385	0
DEC – middle East appeal	242	0
	16,074	30,462

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

LINLITHGOW AND AVON VALLEY CHURCH OF SCOTLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

APPENDIX 1

	2025	2024 LinAvon	2024	2023	2022
Membership on 1 January	**1630**	**At Union 01/11/24 1625**	**1203**	**1190**	**1220**
New Members:					
By Profession of Faith	2	2	10	19	0
By Transfer	7	2	12	10	7
By Resolution of Kirk Session		7	5	4	0
Re-joined		0	0	0	0
Total New Members	9	**11**	**27**	**33**	**7**
Leavers:	3		2	1	
Deceased	40	6	24	19	36
Disjoined	9		2		1
Total Leavers	52	**6**	**28**	**20**	**37**
Net gain (+) or loss (-)	(43)	5	(1)	13	(30)
Membership on 31 December	**1587**	**1630**	**1202**	**1203**	**1190**
			31/10/24		

Linlithgow and Avon Valley

The Congregation of St. Michael's Parish Church of Scotland, Linlithgow, the congregation of St. Ninian's Craigmailen Parish Church of Scotland, Linlithgow, the congregation of Torphichen Parish Church of Scotland and the congregation of Avonbridge Parish Church of Scotland joined in a Union effective 1 November 2024. The congregation stats recorded above in column A reflect the union of four churches. The data 1 January 2019 to 31 October 2024 reflects St Michael's membership (the retained charity registration number SC016185).

APPENDIX 2

Trustee List

APPENDIX 3

Consolidated Fabric Fund

Consolidated Fabric Funds are funds of the General Trustees and not the local congregation but recognising that they can be made available to the local congregation, they are shown as an Appendix to the congregation's accounts. Consolidated Fabric Fund balances as at 31 December 2025 and Linlithgow and Avon Valley are noted as having the following:

Revenue Account: £482.91

Temporary: £382,579.90