

The Church of Scotland
Whitburn Burnfield Valley South Parish

RECEIPTS AND PAYMENTS ACCOUNTS
2024

Congregation number: 010129
Charity Number: SC001053

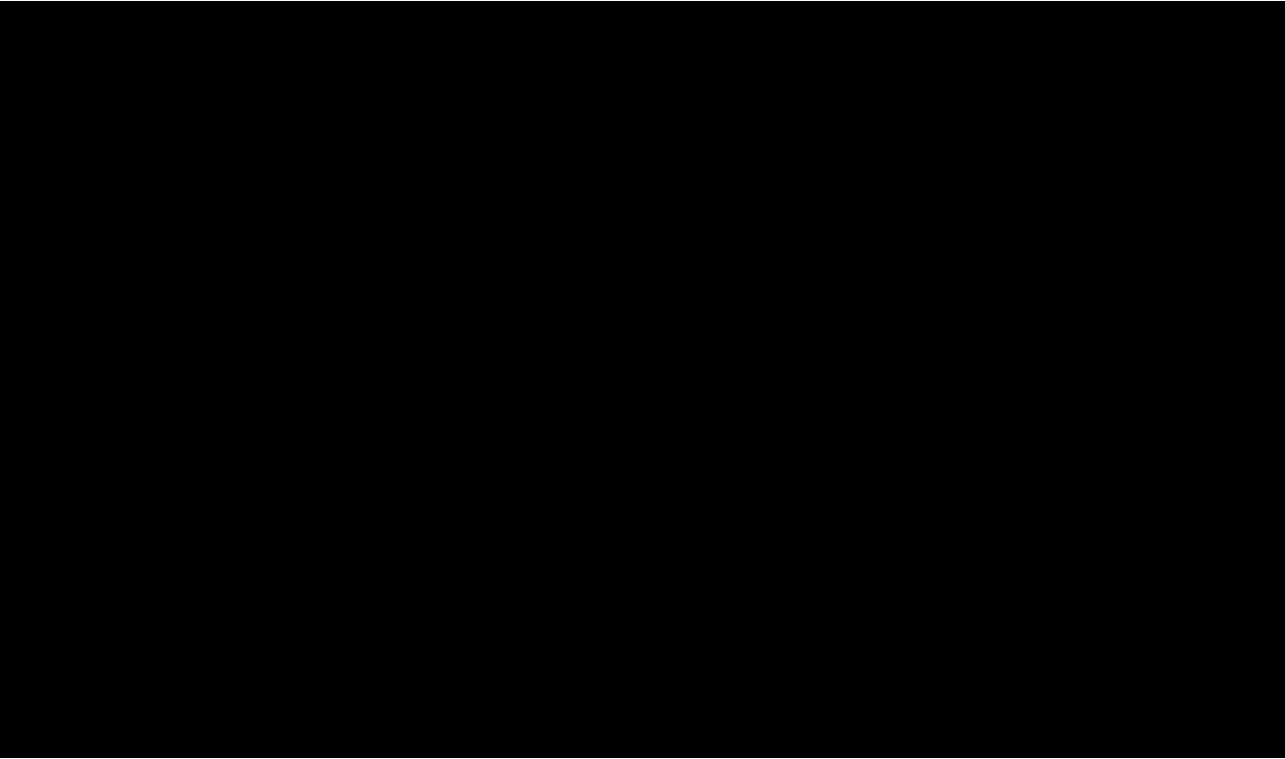
Reference and Administrative Information

Charity Name: Whitburn Burnfield Valley South Parish Church of Scotland

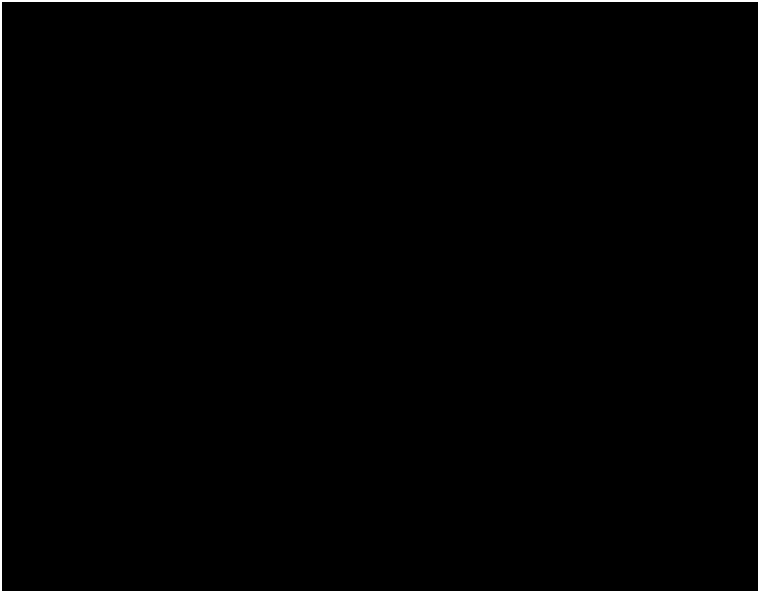
Charity Registration Number: SC001053

Congregation Reference Number: 010129

Contact Address: 

Names of Charity Trustees: 

Principal Office-bearers



Bankers

Royal Bank of Scotland
4 Almondvale South
Livingston
West Lothian
EH54 6NB

Trustees' Annual report

Year ended 31st December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution.

Recruitment and Appointment of Trustees

The members of the Kirk Session are the charity trustees. The Kirk Session members are Elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session is chaired by the Minister and meets regularly throughout the year. Certain responsibilities are delegated to working committees (including Finance and Property), which meet outside regular schedules as required.

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.

Our parish has been formed following the Union of the previous Breich Valley and Whitburn South parishes in February 2024. This created the parish of Whitburn Burnfield Valley South, which sits alongside Whitburn Burnfield Valley North parish which was created at the same time from two adjoining former parishes. The eventual aim is to create a Team Ministry covering all 4 constituent previous congregations served by 2 Ministers. However, this will require the central Church of Scotland to amend its legislation in order to allow such a Team Ministry to operate successfully. Joint services and other events have been held across the 4 congregations during the year under report.

Our Kirk Session has been formed from the Elders in the two congregations, and we continue to operate with a structure which does not require a Congregational Board.

Sunday worship has been held at both Breich Valley and Whitburn South churches, with the previously-revised service times proving successful in allowing our Minister sufficient travelling time between the buildings to be able to conduct services in both locations. Pulpit Supply has been used on a number of occasions to support worship during absences, and the Minister has also engaged in pulpit swaps with his neighbouring colleague. Attendance at both churches has remained fairly steady during the year, although at lower numbers than we have seen historically.

Communion has been celebrated on a quarterly basis in both churches, and although Young Church activities had been curtailed as a result of infrequent young people in services, a toddler group has recently re-started at Breich Valley. Both churches could facilitate creche and other activities if required.

Trustees' Annual Report (cont.)

Year ended 31 December 2024

The Girls' and Boys' Brigades continues to meet at Whitburn South, although the number of boys is currently particularly low. Both companies have recruited new leaders and helpers during the year. We owe a debt of gratitude to the officers and other helpers who continue to facilitate these weekly groups for the young people, for many of whom this is their only experience of the Church.

We have continued to involve members of the Congregation in services to deliver Bible readings, and we have willing teams who undertake greeting and other duties at our services. Fellowship after services continues to be enjoyed by those who are able to attend, and our Friday Coffee Morning meets most weeks at Whitburn South. Our newsletters have been refreshed and combined into a single publication for the parish covering both locations. It continues to be published monthly, and is distributed electronically where possible. Our website and Facebook page are well maintained, and these are chosen by some members of the community as their preferred contact option. Copies of our streamed services are available on these platforms.

Achievements and Performance

Our technology team have continued to stream Whitburn South services using the YouTube platform and also to make them available as recordings via our website, and we have regular viewers who choose this as their preferred option for interacting with the Church or who are unable to attend in person. This process has been simplified as far as possible to minimise technical issues. Although services are not streamed from Breich Valley, services there are supported by technology in terms of presenting hymn lyrics and readings on screens as opposed to using hymn books.

Our services have continued to follow a fairly traditional nature of worship in both churches, and the minor practical alterations made previously within Whitburn South to allow streaming and recording have continued to prove successful.

Most of our regular hall-user community groups have continued to meet in both locations, which provides a welcome bridge between Church and the community. We have continued to support a number of outside organisations (e.g. African Child Trust, local Polkemmet Primary School, Sight Scotland Veterans, Friends of Tippethill Hospital) and have held successful fund-raising afternoon tea events for our own funds, as well as benefitting from generous donations as well as regular offerings.

Financial Review

Offerings are our main source of income, and during the year remained fairly stable at between £4,000 and £6,000 per month across both congregations. Whitburn South has continued with the additional quarterly Communion Appeal offerings which contributed around an additional £4,000 to our income in the year.

We benefitted from one-off donations, although at a lower level than in years prior to 2023. Donations are not regular, and as such are not a 'sustainable' income source. We held successful afternoon tea fundraising events in both churches. Income from hall lets remained in line with expectations, and our other smaller income lines provided a measure of support to our overall financial position.

Our contribution to the national Giving to Grow Fund represents our largest outgoing by far, and during the year we ceased to benefit from the pro-rata reduction applied to vacant parishes as Whitburn South was no longer vacant following the Union in February 2024. This effectively increased our expenditure by around £11,000 compared to the previous few years during which the church had been vacant. Our income did not see an equivalent step-change increase, which has created a deficit in our general funds for 2024 as we have met the full Giving to Grow allocated requirement. The Giving to Grow requirement for 2025 is at a similar level to 2024 which is likely to create a further annual deficit.

Energy costs increased as anticipated, in line with new tariffs which came into force during the year. We remain part of the central Church of Scotland collective negotiating scheme, but ongoing control of usage will remain important going forward. Other general expenses have been kept to a minimum through careful housekeeping and regular reviews of requirements.

Our fabric expenses increased significantly in 2024 as a result of work required to bring the manse up to standard now that it is occupied by our Minister. We also made repairs to the church and hall buildings at Whitburn South, including windows, gutters & fascias, roof repairs, floodlighting, and boilers.

Our general fund recorded a significant deficit position, which may be repeated in 2025 as a result of the imbalance between our income and expenses. This deficit in 2024, together with the majority of our fabric expenditure, has been funded from reserves. The balance transferred from Breich Valley as part of the Union is classified as unrestricted funds and can be used for any purpose. The former manse at Breich Valley has been sold and the funds are held on our behalf by the central General Trustees.

Reserves Policy

The Trustees accept that it is unreasonable to expect to hold any significant level of reserves other than those designated for specific purposes. At the year end the Church held unrestricted cash funds of £60,489 of which £5,385 was designated for Fabric Fund and £581 for Church Restoration Fund (Whitburn South only). The balance of £54,523 represents c.26 weeks' regular expenditure. The Church also held further restricted and endowment funds which have been provided for the purposes specified in the Appendix to Note 2.

Statement of Trustees' Responsibilities

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

Approved by the Trustees and signed on their behalf


Session Clerk

Date:

Whitburn Burnfield Valley South Parish SC01053

Independent Examiner's Report to the Trustees of Whitburn Burnfield Valley South Parish

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 16.

Respective responsibilities of Trustees and Examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

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

Independent Examiner's statement

In the course of my examination, I note the following:

1. I cannot substantiate the transactions which resulted in the final balance from Breich Valley. I can however substantiate that the final balance in the bank account was transferred over to Whitburn Burnfield Valley South.
2. No matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts regulations have not been met, or
3. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Name
Date:



Whitburn Burnfield Valley South Parish

Receipts and Payments Accounts

Year ended 31 December 2024

Note that prior year comparison figures refer to Whitburn South only in accordance with the 'acquisition' accounting model required by the Church of Scotland upon Unions between parishes

			Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note						
	3	Donations	71,291			71,291	66,648
		Legacies	0			0	0
		Activities for Generating Funds	1,457			1,457	1,739
		Bank, Deposit & Investment income	3,053	225		3,278	2,127
			75,801	225	0	76,026	70,514
		Rental of premises	4,385			4,385	3,770
		Other Receipts:					
		Life and Work	381			381	465
		Weddings & Funerals - Gross	780			780	1,290
		less costs	0			0	(670)
		Grants	411			411	0
		Union balance transfer	30,387			30,387	0
		Sale of Lighting & Power investment	2,188			2,188	
<u>Total Receipts</u>			114,333	225	0	114,558	75,369
<u>Payments</u>	4						
		Costs of generating funds	277			277	154
		Charitable activities	118,493			118,493	69,195
		Governance costs	100			100	100
		Other Costs	2,579			2,579	1,364
<u>Total Payments</u>			121,449	0	0	121,449	70,813
Excess of Receipts over Payments for the year before transfers			(7,116)	225	0	(6,891)	4,556
Transfers			0	0	0	0	0
Excess of Receipts over Payments for the year			(7,116)	225	0	(6,891)	4,556

Whitburn Burnfield Valley South Parish

Statement of Balances

At 31 December 2024

Note that prior year comparison figures refer to Whitburn South only in accordance with the 'acquisition' accounting model required by the Church of Scotland upon Unions between parishes

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank and Deposit Balances</u>						
Bank & Deposit balances brought forward	7	67,605	4,311	0	71,917	67,361
Movement in year:						
Excess of Receipts over Payments for the year		(7,116)	225	0	(6,891)	4,556
Bank & Deposit balances carried forward		<u>60,489</u>	<u>4,537</u>	<u>0</u>	<u>65,026</u>	<u>71,917</u>
<u>Investments at market value</u>						
Gain /(Loss) in value during year	8	0	47,408	10,634	58,042	55,552
cost		(2,192)	3,929	753	2,490	3,861
		0	29,156	8,303	37,459	39,527
<u>Assets</u>						
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Liabilities</u>						
Loan from General Trustees - to be repaid on sale of land			(35,000)		(35,000)	
		<u>0</u>	<u>(35,000)</u>	<u>0</u>	<u>(35,000)</u>	<u>0</u>

The Accounts were approved by the Kirk Session and the Financial Board

For and behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Date

Whitburn Burnfield Valley South Parish

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

Our Parish Minister received reimbursement of various expenses relating to regular activities and small maintenance items following occupation of the manse during 2024

██████████ who is the wife of a member of the Kirk Session, received £1,073 for providing her services as Church Cleaner, including for funerals

██████████ who is related to a member of the Kirk Session, received £6,050 for providing her services as Hall Cleaner

██████████ who is a member of the Kirk Session, received £776 for providing her services as Church Cleaner

██████████ who is a member of the Kirk Session, received £5,558 for his services as Hall Keeper and £50 for his services as Church Officer at funerals

██████████ who is related to members of the Kirk Session, received £2,760 for his services as Organist

2 Movements in Funds

Note that prior year comparison figures refer to Whitburn South only in accordance with the 'acquisition' accounting model required by the Church of Scotland upon Unions between parishes

	At 1 Jan 2024	Receipts	Payments	Movement in Value	Transfers	At 31 Dec 2024
	£	£	£		£	£
Unrestricted funds						
Designated Fabric Fund	23,471	3,339	21,425			5,385
General Purposes - Lighting & Power	2,192			(2,192)		0
Designated Restoration Fund	572	9	0			581
Designated Restoration - Deposit Account	6					6
Designated Bible Fund	782					782
Designated Coffee Morning Fund	364	689	1,053			0
General Fund	24,841	110,296	98,971		(30,000)	6,165
General Fund - Deposit Account	17,570				30,000	47,570
	<u>69,797</u>	<u>114,333</u>	<u>121,449</u>	<u>(2,192)</u>	<u>0</u>	<u>60,489</u>
Restricted funds						
Fabric Fund - Heating (Deposit)	4,311	225				4,537
A W Logan Fund - Fabric Purposes	35,854			3,383		39,237
Cooper-Moffat Memorial Fund	5,597			528		6,125
Rev. W Hume Fund - Fabric Purposes	2,028			19		2,046
	<u>47,790</u>	<u>225</u>	<u>0</u>	<u>3,929</u>	<u>0</u>	<u>51,944</u>
Endowment funds						
Thomson-Brown Education trust	2,915			275		3,190
Stockman Organ Fund	4,862			459		5,321
Tom & Margaret Nimmo Fund	2,104			19		2,124
	<u>9,882</u>	<u>0</u>	<u>0</u>	<u>753</u>	<u>0</u>	<u>10,634</u>
Total funds	<u>127,469</u>	<u>114,558</u>	<u>121,449</u>	<u>2,490</u>	<u>0</u>	<u>123,068</u>

Whitburn Burnfield Valley South Parish

Appendix to Note 2

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Restoration Fund: The Trustees have set aside money for maintenance and restoration of Whitburn South Church, which is a listed building. Some of this money has been placed on Deposit with the Church of Scotland Investors' Trust until required.

Bible Fund: Established following sponsorship of replacement pew Bibles which exceeded the cost of the Bibles

Coffee Morning Fund: The Coffee Mornings are run once a week by a small group of Church members. These are open to all at no charge but the donations received are forwarded to a number of third-party organisations or donated to various projects within the Church and its organisations. This fund was closed during 2024.

General Funds: These funds are available for all general purposes as agreed by the Trustees

Purposes of Restricted Funds

Fabric Fund – Heating: This fund is specifically for use for maintenance of the Church heating system

A.W. Logan Fund: This fund is to be used for Fabric purposes only

Cooper-Moffat Memorial Fund: This fund is for the provision of Communion Elements only

Rev. W. Hume Fund: This fund is to be used for Fabric purposes only

Purposes of Endowment Funds

Thomson-Brown Education Trust: The income from this fund goes to provide Sunday School awards for attendance etc.

Stockman Organ Fund: The income from this fund goes towards maintenance of the Church Organ

Tom & Margaret Nimmo Fund: The income from this fund goes towards education and training for Church Elders

Whitburn Burnfield Valley South Parish

Note that prior year comparison figures refer to Whitburn South only in accordance with the 'acquisition' accounting model required by the Church of Scotland upon Unions between parishes

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3 Analysis of Donations					
FWO Scheme (non-Gift Aid)	9,757			9,757	9,094
Gift Aid Donations	39,211			39,211	32,972
Tax Recovered on Gift Aid Donations	8,125			8,125	8,429
Ordinary Offerings (Open Plate)	4,136			4,136	2,610
Other Offerings & Donations:					
General Fund	9,328			9,328	7,342
Designated Fabric Fund	0			0	5,450
Designated Restoration Fund	0			0	0
Sponsorship	46			46	0
Designated Coffee Morning	689			689	751
	<u>71,291</u>	<u>0</u>	<u>0</u>	<u>71,291</u>	<u>66,648</u>
4 Analysis of Payments					
Costs of generating funds					
Offering envelopes	277			277	154
	<u>277</u>	<u>0</u>	<u>0</u>	<u>277</u>	<u>154</u>
Charitable Activities					
Giving to Grow Mission Allocation	50,978			50,978	27,038
less Endowment Income				0	(809)
Presbytery dues	787			787	643
Minister's expenses	3,318			3,318	775
Pulpit Supply	700			700	855
Other staffing costs	20,572			20,572	17,755
Fabric Repairs and Maintenance:					
Other Fabric Fund	21,425			21,425	7,978
Restoration Fund	0			0	0
Council Tax	3,442			3,442	0
Heat and Light	6,123			6,123	7,165
Insurance	3,360			3,360	2,780
Security contracts	675			675	480
Other building costs	2,239			2,239	1,596
Church office expenses	407			407	263
Copyright, Organ & music	1,251			1,251	1,079
Stationery	(333)			(333)	(281)
Copying & printing	2,089			2,089	963
Elder Training/Bible Study	0			0	0
Other Expenses: General Fund	407			407	493
Designated Coffee Morning Fund:					
Donations to 3rd parties	180			180	90
General Expenses	873			873	331
	<u>118,493</u>	<u>0</u>	<u>0</u>	<u>118,493</u>	<u>69,195</u>
Governance costs					
Independent Examiner Gift	100			100	100
	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>
Other Payments					
Life and Work	578			578	473
Miscellaneous	1,896			1,896	892
Sponsorship	105			105	0
	<u>2,579</u>	<u>0</u>	<u>0</u>	<u>2,579</u>	<u>1,364</u>

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for National Insurance, Pension, and 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 £31,642 and the maximum stipend (in the fifth and subsequent years) was £38,884.

Whitburn Burnfield Valley South Parish

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6 Donations To Third Parties	2024 £	2023 £
General Fund		
Erskine Hospital	0	200
Sight Scotland Veterans	400	0
Friends of Tippethill	165	158
Westwood family	0	300
	565	658
Coffee Morning Group		
Boys' Brigade	0	40
MacMillan	0	50
	0	90

Whitburn Burnfield Valley South Parish

Note that prior year comparison figures refer to Whitburn South only in accordance with the 'acquisition' accounting model required by the Church of Scotland upon Unions between parishes

7 Bank and Deposit Balances	Unrestricted	Restricted	Endowment	Total 2024	Total 2023
	£	£	£	£	£
Balances b/f 01/01					
General Current Acc	24,841			24,841	19,339
Fabric Current Acc	23,471			23,471	24,873
Restoration Treasurers Acc	572			572	565
Fabric (Heating) Inv. Trust Deposit		4,311		4,311	4,159
General Fund Inv. Trust Deposit	17,570			17,570	17,570
Restoration Inv. Trust Deposit	6			6	6
Designated Bible Fund	782			782	782
Designated Coffee Morning Acc	364			364	66
	67,605	4,311	0	71,917	67,361
Movement in Year					
General Current Acc	(18,675)			(18,675)	5,501
Fabric Current Acc	(18,086)			(18,086)	(1,402)
Restoration Treasurers Acc	9			9	7
Fabric (Heating) Inv. Trust Deposit		225		225	152
General Fund Inv. Trust Deposit	30,000			30,000	0
Restoration Inv. Trust Deposit	0			0	0
Designated Bible Fund	0			0	0
Designated Coffee Morning Acc	(364)			(364)	297
	(7,116)	225	0	(6,891)	4,556
Balances c/f 31/12					
General Current Acc	6,165			6,165	24,841
Fabric Current Acc	5,385			5,385	23,471
Restoration Treasurers Acc	581			581	572
Fabric (Heating) Inv. Trust Deposit		4,537		4,537	4,311
General Fund Inv. Trust Deposit	47,570			47,570	17,570
Restoration Inv. Trust Deposit	6			6	6
Designated Bible Fund	782			782	782
Designated Coffee Morning Acc	(0)			(0)	364
	60,489	4,537	0	65,026	71,917

Whitburn Burnfield Valley South Parish

Note that prior year comparison figures refer to Whitburn South only in accordance with the 'acquisition' accounting model required by the Church of Scotland upon Unions between parishes

8 Investments at Market Value

Church of Scotland Investors Trust		Unrestricted	Restricted	Endowment	Total 2024	Total 2023
Growth Fund		£	£	£	£	£
A.W. Logan Trust Fund (Fabric)			39,237		39,237	35,854
	Cost		23,316		23,316	23,316
Cooper-Moffat Mem. Fund			6,125		6,125	5,597
	Cost		3,840		3,840	3,840
Thomson-Brown Christian Education & P. Nicholson Bible Fund				3,190	3,190	2,915
	Cost			2,075	2,075	2,075
Stockman Organ Fund				5,321	5,321	4,862
	Cost			4,228	4,228	4,228
Income Fund						
Tom & Margaret Nimmo Fund				2,124	2,124	2,104
	Cost			2,000	2,000	2,000
General Purpose (Lighting & Power)		0			0	2,192
	Cost	0			0	2,068
Rev. W. Hume Legacy (Fabric)			2,046		2,046	2,028
	Cost		2,000		2,000	2,000
		0	47,408	10,634	58,042	55,552
		0	29,156	8,303	37,459	39,527

Appendix

Fabric funds held on behalf of the Congregation

By the Church of Scotland General Trustees

	2024 £	2023 £
Capital Account/Temporary Account		
Balance at 1 January	0	0
Sale proceeds from Stoneyburn manse	232,003	0
Stoneyburn land loan	(35,000)	
Balance at 31 December	197,003	0
Revenue Account		
Balance at 1 January	124	120
Revenue Interest	2,026	4
Balance at 31 December	2,150	124