

BRUCEFIELD PARISH CHURCH OF SCOTLAND
WHITBURN

Annual Report and Accounts

For the year ended 31st December 2022

Congregation No 20162

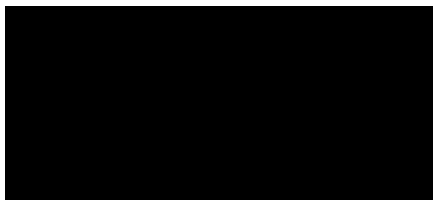
Scottish Charity No SC003362

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name Brucefield Parish Church of Scotland, Whitburn
Charity Registration Number: SC003362
Congregation Reference No: 20162
Contact address: The Church Office
62 East Main Street
Whitburn
West Lothian
EH47 ORD

Principal Office Bearers

Locum Minister:
Interim Moderator
Session Clerk:
Church Treasurer:



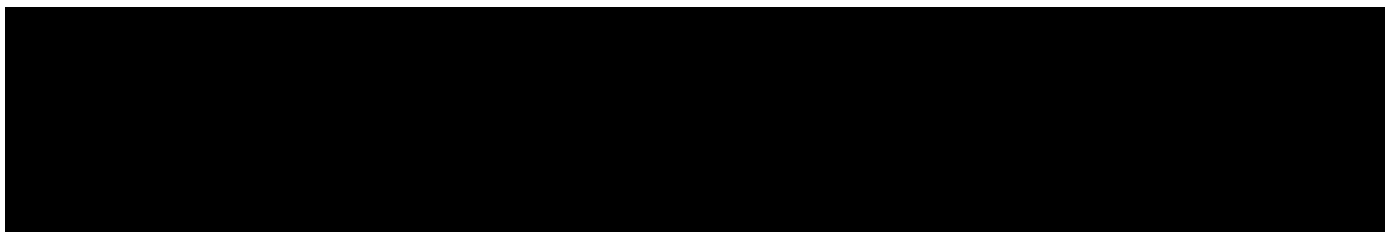
Independent Examiner



Bankers:

Virgin Money
Cairngorm House
Almondvale Boulevard
Livingston
West Lothian
EH54 6QL

Trustees:



(1) Died 29/3/22 (2) resigned November 22 (3) resigned July 22 (4) resigned July22
(5) Elder emeritus (6) resigned November 22

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31ST DECEMBER 2022

1) Management. Structure, Governance and Management Governing Document.

The congregation is a registered charity, number SC003362 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees.

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

Organisational Structure.

The minister is moderator of the Kirk Session. Due to the vacancy an interim moderator, Rev. Sandra Boyd was appointed by West Lothian Presbytery. The Kirk Session meets monthly to discuss all aspects of the business of the church. Certain responsibilities are delegated to the finance committee and the property committee as appropriate.

2) 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 people in every parish of Scotland through a territorial ministry, It co-operates with other churches through various ecumenical bodies within Scotland and beyond, Brucefield Parish Church of Scotland, Whitburn holds a service of worship every Sunday at 11am. Holy Communion is celebrated four times this year. The Brucefield Toddlers Group meet weekly. The Guild meets fortnightly. The church sponsors the 7th West Lothian Scout troop. The 3rd Whitburn Guides, Brownies and Rainbows use our halls. The halls are used by various other community groups as required.

3) Achievements and Performance.

This year has been another year of frustration and worry as the country deals with the fallout from the pandemic and escalating prices

So how has the church coped with this period of uncertainty?

Session meetings continue to be held monthly and elders could meet in person in the lounge for session meetings. The worship on Sundays continued in the church but the numbers are greatly reduced.

The downside to low attendances is the great drop on the weekly income to the church and this has had a severe impact on our reserves and still being able to keep paying the

requirement of our Ministries and Mission to Presbytery. Our average weekly attendance is about 50 members which is half of normal weekly attendance pre pandemic and also sadly the church has lost some very generous giving members by their passing.

Our locum minister the Rev [REDACTED] has been leading our worship and has been greatly impressed by the warmth he has received from congregation at this time.

It was possible this year to revive our May Fayre and Silent Auction in October and the church was grateful for the income generated with these 2 events to help with the shortfall in giving due to reduced numbers attending services.

As stated last year there must be changes as instructed by the General Assembly.

This decision affected Brucefield, and a redrafted Presbytery plan had to be drawn up and what has been proposed is that Brucefield form a union with Blackburn & Seafield Church as a first step before forming a bigger team ministry with churches south of M8. After discussion with Kirk Session this was agreed, and Presbytery Planning Group were advised of our decision. The New Presbytery Plan was agreed at a meeting of Edinburgh and West Lothian Presbytery in November and is now with Faith Forum Committee and General Trustees and we wait confirmation of their decision early in New Year. The union will take place as soon as possible

To try and keep the congregation informed what is happening, Elders have been trying to keep in contact with members in their districts who have not been attending church to make sure that they are safe and keep them informed what the church is trying to do about change of circumstances of Presbytery Plan. A Bulletin was also produced at Easter and delivered to members with updated information. Another Bulletin was produced for Christmas with messages about what was happening and letters from Interim Moderator and Locum Minister. Our Facebook page gave out /gives out relative information about what is happening with services and other information. Our website is updated regularly with information, and it is hoped to modernise the website next year to make it more user friendly.

Due to all the changes that are due to take place restrictions are still in place for any major property works so that why there is no work on the carpark and church buildings are being kept wind and water-tight with only minimum property maintenance until final decision from Presbytery on buildings. Our finances over this year have shown a loss due to the reduction of members as stated previously but there is enough in our reserves at present time to pay our dues. It is hoped that in future with the creation of our new team ministry that numbers may slowly improve but Mission will have to be at the heart of anything we do.

As I have said in previous years Brucefield as a congregation must keep praying as God knows the way forward for us all.

The Guild

This year we are off to better start than our previous two years during the Covid epidemic. Attendance has been good with 23 ladies registering. We began on the 7th September when fees were paid, our Syllabus was handed out, and a warm welcome greeted all.

We have a varied and interesting programme prepared with a good variety of speakers and in house days organised. The charities we are supporting this year are The Vine Trust and Home for Good. The Guild supports six charities over a three period, and we support two different ones each year. Last year we were able to donate £700 which had been collected by way of our Project Banks which we are continuing to do this Session.

Under our theme of 'Look Forward in Faith' this session is called 'Wee Seeds, Big Trees'. As we look forward in Faith let's pray that many wee seeds will be planted and grow into big trees of faith within our church and community.

Brucefield Toddlers

At last we have been able to restart our Toddler Group. We decided as a committee to welcome only thirty families instead of our usual forty so that there would be more space for play and other activities. We have waiting list of seven parents and hope that we can accommodate them in the near future. Safety is our priority and offer a warm welcome to all who attend. We have a large selection of toys, and the highlight of our morning is our musical session in the McMartin Hall. Singing and dancing with actions for all - helpers, mums, dads, grans & grandads!

We have still kept our fee down to £1 per child as we are not a money-making organisation and as previously this will be used to put on a Christmas Lunch with a gift for each child. We also do this just before the schools break up for the summer holidays at the end of June. We see this as an Outreach to families within our community where there is a great need for friendship and caring.

Care and Share

Like all other Church activities, the Care and Share team have found it difficult since COVID 19. A few of the members of the team have now found that they have had to step back from visiting and require a visit themselves. Some visits have taken place with the few members of the team that are able. Telephone calls , flowers from Sunday services have been welcomed by those who have received them. It is hoped that the team can continue to visit those in need but members need to be recruited to keep this service going.

Music

Due to difficulties in finding a regular organist, a technological solution is used to lead the singing in Church in the form of Hymnal +. We have been very fortunate in having the Locum Minister's wife play the organ for specific services such as Remembrance Service, and at some Easter and Christmas services which is really appreciated by the congregation.

Sunday School

Unfortunately there has been no Sunday school during 2022

Use of Premises

The use of the Halls was very limited during 2022 with only Youth organisations using the halls on a weekly basis. The Main hall was used at beginning of year again for a month as a walk in COVID testing station by West Lothian Council, which generated income that was not expected for a hall let. Sadly this year after 35 years Alcohol Anonymous decided that they could not maintain sufficient numbers on a Monday night so decided to close down. There were also a couple of lets for kids' birthday parties. The church was used by Burgh Band for a concert during the year. It is hoped that the church will be used in 2023 for more concerts for the community as well as joint services with the other local churches.

7th West Lothian Scout Group (Brucefield Church)

2022 has been our first full year back after the COVID pandemic. It has been terrific getting back to what we at the Scout Group regard as a "normal" year. For us, this involves delivering the Scout Association's dynamic, progressive and enjoyable programme to approximately 70 boys and girls aged between 6 and 18 years old with the key aim of helping them develop "skills for life".

This involves weekly meetings full of activities and games with a wide-range of badges and awards being regularly gained by the kids, trips – the Beavers went to Blair Drummond in May – and of course camps – all staying local with us going to The Craigs in Torphichen for Cub, Scout, Explorer camps and the Group camp too in September. Parades have also returned with the Group taking part in the District Parade in Linlithgow with Scouts from all over West Lothian, the Songs of Praise Parade and Gala Day processions and Remembrance Sunday.

The Group also assisted with the delivery of the Gala Day magazine and helped to organise the Uniformed Organisation Quiz as part of the Civic Week events.

The tremendous array of activities throughout the year would not happen without the extremely dedicated, hardworking and enthusiastic group of adult volunteer leaders we have. They never receive enough credit for giving up so much of their time and putting in so much hard work and effort. As a Group, we are always looking for more help and regularly ask adults to consider volunteering with us.

The Group continues to operate its annual Christmas Post Service, now in its 36th year. 634,000 cards have been delivered since the service began in 1985. The Post raises approximately £1,500 for Group Funds each year and is also regarded as a valuable service by many within the community.

Finally, we remain ever grateful to Brucefield Church and are very much aware of how fortunate we are for the facilities available to us and the support we receive from the church and its congregation.

3rd Whitburn Guides

The 3rd Whitburn Guides have had a successful year and numbers are down compared to previous years. They took part in various activities and decided to create mini hampers and gift boxes for selling at church May Fayre which they attended and sold the items that were made. The guides attended a county camp in August at the Craigs, Torphichen. The girls also took a stall at the street fair during Gala week which helped to raise some funds. The guides this year decided to go out for a Christmas meal rather than having party in Hall. The guides held an science night in June to let Rainbows and Brownies see what kind of things the guides do so that the younger ones can look forward to progressing up through the age groups.

3rd Whitburn Rainbows

The rainbows are run by [REDACTED] and [REDACTED]. The girls attending regularly on a Monday evening pay £2 subs per week.

In addition to the regular meetings some of the larger activities the Rainbows joined the Brownies' for a trip to the panto in December

Brownies.

The Brownies are also run by [REDACTED] and [REDACTED]. They have 14 girls attending regularly on a Friday and they pay £2 subs per week. The girls as part of badge work for crafts prepared items for sale at Brucefield Fete in May and helped at the event.

The larger activities they joined with the Rainbows were the Remembrance Sunday Service and walked in church parade for Whitburn Gala week. The Brownies took part in the Uniformed Organisations Gala Quiz in our Church Hall in June and they won their age section. They went to the panto with the Brownies.

Financial Review

Due to the drop in numbers attending services since church fully re opened after Covid 19 our finances showed a loss of revenue for 2022.

In common with all congregations of The Church of Scotland we benefit from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. Their services are much appreciated and enable the work to continue.

Incoming Resource

This year we were able to start letting out the halls and church again and this brought in income that was not available last few years. This helped a little to offset the loss of income due to fewer members attending services and so reducing our weekly income. Also sadly during the year there were deaths of members who contributed regularly towards up keep of church.

Expended Resources

The largest payment was our Ministries and Mission contribution of £41,914. There were some significant expenditures to keep the manse wind and watertight and other small items to keep the church buildings in safe state until New Presbytery Plan is in place.

Reserve Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately 3 months expenditure. At the end of the year the church held £150,934 of unrestricted non designated funds which is just under 2 years of normal expenditure. The total in Designated funds was £24,069.

Statement of Trustees' Responsibilities.

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

Approved by the Trustees and signed on their behalf

 **lerk**

DATE 26/3/23

Brucefield Church of Scotland, Whitburn						
Receipts and Payments Account						
Year ended 31 December 2022						
Receipts	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
-	3.0	£	£	£	£	£
Donations		63,084	7,783	0	70,867	74,468
Legacies		0	0	0	0	139,266
Activities for Generating Funds		1,191	70	0	1,261	782
Bank & Deposit interest		652	70	0	722	111
Investment income		62	55	0	117	110
Designated Fund 250/fabric		2,997	.	0	2,997	2,310
Organisations		2,465	1,426	0	3,891	230
3rd Party Collections		0	1,142	0	1,142	3,129
Total		70,451	10,546	0	80,998	220,406
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	3.0	£	£	£	£	£
Rental of Premises		9,430	0	0	9,430	1,600
Sale of Assets		0	0	0	0	0
Sale of Investments		0	0	0	0	0
Grants		0	0	0	0	0
Receipts from General Trustees		0	0	0	0	0
Other receipts		0	0	0	0	0
Total Receipts		79,881	10,546	0	90,428	222,006
Payments	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	4.0	£	£	£	£	£
Costs of generating funds		235	0	0	235	223
Charitable activities		83,124	5,031	0	88,155	123,021
Governance costs		100	0	0	100	125
Designated fund 250/fabric fund		130	0	0	130	23,780
Organisations/Designated/Restricted		1,871	1,310	0	3,181	248
3rd Party Collections		0	693	0	693	3,315
Total Payments		85,460	7,034	0	92,493	150,712
-						
-		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Excess of Receipts over Payments for the year before transfers		-5,578	3,512	0	-2,066	71,294
Transfers		-100	100	0	0	0
Excess of Receipts over Payments for the year		-5,678	3,612	0	-2,066	71,294

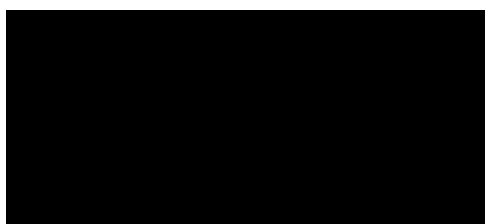
Brucefield Church of Scotland, Whitburn

Statement of Balances
At 31 December 2022

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	2021
		£	£	£	£	£
<u>Bank and Deposit Balances</u>						
Bank and deposit balances brought forward		181681	8922	0	190603	119309
<u>Movement in year:</u>						
Excess of Receipts over Payments for the year		-5678	3612	0	-2066	71293
Bank and deposit balances carried forward		176003	12534	0	188536	190602
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	2021
		£	£	£	£	£
<u>Investments at market value</u>						
(cost £2,143)		0	0	2904	2904	3432
<u>Assets</u>		0	0	0	0	0
<u>Liabilities</u>		0	0	0	0	0

The accounts were approved by Kirk Session on----26/3/23

For and behalf of Kirk Session



Session Clerk

Treasurer

Brucefield Church of Scotland, Whitburn

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee or a person related had any personal interest in any contractor transaction entered into by the charity during the year

2. Movements in Funds

	At 1 January 2022	Receipts	Payments	Transfers	At 31 December 2022
Unrestricted funds					
	£	£	£	£	£
Designated 250 Fund	20,739	3,175	130	0	23,784
Designated Guild Fund	361	2,036	1,383	0	1,015
Designated Toddlers' Fund	203	429	488	0	144
Designated Sunday School Fund	126	0	0	0	126
General Fund	160,252	74,242	83,459	-100	150,934
Total Unrestricted Funds	181,681	79,882	85,460	-100	176,003

	At 1 January 2022	Receipts	Payments	Transfers	At 31 December 2022
Restricted Funds					
	£	£	£	£	£
Bequest Fund	3,276	55	0	0	3,331
Manse & Sanctuary Fund (Formerly Fabric)	4,140	7,429	3,348	0	8,221
Manse Fund	1,413	494	1,683	0	224
3rd Party Collections	77	1,142	693	0	526
Flower Fund	14	1,426	1,310	100	230
Total Restricted Funds	8,922	10,546	7,034	100	12,534
Total funds	190,602	90,428	92,493	0	188,536

Brucefield Church of Scotland, Whitburn

Purpose of Endowment Funds

Bequest Fund: the income from this fund is paid to Restricted Fund Bequest Account(see below).

Purposes of Restricted Funds

Bequest Fund: This fund was set up to provide monies for educational and training purposes within the church and to purchase materials required for these purposes.

Flower Fund: This fund is a fund to provide flowers and decorations to display during services of worship and then delivered to infirmed, sick, bereaved or those celebrating special occasions.

Manse Fund: This fund was set up from monies collected from members of the congregation and organisations within the church to make provision for a Manse

Manse and Sanctuary Fund: This fund was designated to hold monies from grants and fund raising activities in respect of the costs associated with essential work relating to the Sanctuary and for the provision of a new manse.

3rd Party Collections: This fund was set up for collections for third parties and the balance should be kept as low as possible.

Purposes of Designated Funds

The Guild: The trustees have set aside funds for use by The Guild.

Brucefield Toddlers: The trustees have set aside funds for the use by the Toddlers' Group.

250/ Fabric Fund: The trustees set aside funds to celebrate the 250th Anniversary celebrations and the excess afterwards would be used as a Fabric fund to finance repairs and improvements to the church's premises.

Sunday School: The trustees have set aside funds for use by the Sunday School.

3. Analysis of Donations

	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
	£	£	£	£	£
WFO Scheme (Non Gift Aid)	49,590	0	0	49,590	52,921
Gift Aid Donations	1,658	0	0	1,658	1,691
Tax Recovered on Gift Aid Donations	8,710	0	0	8,710	10,465
Ordinary Offerings (Open Plate)	3,033	0	0	3,033	4,518
Other Offerings, Donations etc	93	7,783	0	7,877	4,873
Total	63,804	7,783	0	70,867	74,468

Brucefield Church of Scotland

4. Analysis of Payments

Costs of generating funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Offering envelopes	235	0	0	235	226

Cost of Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Ministries& Mission Allocation	41,914	0	0	41,914	56,209
Presbytery Dues	1,619	0	0	1,619	548
Minister's Phone & Other Exps	976	0	0	976	1,853
Pulpit Supply	11,251	0	0	11,251	1,860
Organist Supply	200	0	0	200	364
Cleaner's Salary & HMRC	6,914	0	0	6,914	6,439
Fabric	2,254	3,348	0	5,602	574
Equip/Maintenance/Supplies	6,652	0	0	6,652	2,001
Telephone + Water	774	0	0	774	249
Stationery/Printing etc	953	0	0	953	1,006
Electricity	1,081	0	0	1,081	3,979
Gas	2,815	0	0	2,815	2,743
Insurance	2,404	0	0	2,404	2,464
Manse Council Tax	440	0	0	440	2,034
Cleaning	1,820	0	0	1,820	1,505
Supplies	58	0	0	58	32
Sundries	208	0	0	208	395
Manse Expenses	666	1,683	0	2,349	275
Outreach	125	0	0	125	74
Third Party Collections	0	693	0	693	505
Life & Work	0	0	0	0	92
Organisations/Designated/Restricted	2,001	1,310	0	3,311	1,814
Total Cost of Charitable Activities	85,125	7,034		92,159	87,015

Governance costs	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£

Independent examiner's fees	100			100	32
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Other payments	£	£	£	£	£
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0

Bucefield Church of Scotland

5 Minister's Stipend

All church of Scotland congregations contributes to the National Stipend Fund which bears the cost of all minister's Stipends and employer's contributions for National Insurance, pension and Housing and Loan Fund. Minister's stipends are paid in accordance with the national stipend scale, which relates to years of service. For the year under review the minimum stipend was £28,700 and maximum stipend in the 5th year of service and subsequent years of service is £35,269.

6. Collections for Third Parties

		Total 2021	Total 2022
		£	£
Food Bank West Lothian		250	0
The Leprosy Mission Scotland		760	465
Rev Sandy Roger		1,822	0
Christian Aid		220	0
Mulange Mission Hospital		0	125
Redmill Nursing Home		0	174
Appeals Pakistan Floods		0	160
Retiring Offering ??		0	148
Harvest Food Bank		0	70
Total		3,052	1,142

**Fund held on behalf of The Congregation by Church of Scotland
Trustees**

CAPITAL ACCOUNT	2022	2021
	£	£
Credit Balances held as at 31st December at cost	35,421	35,421
Market value of Balances at 31st December	35,421	35,421

REVENUE ACCOUNT	2022	2021
Credit Balances at 31st December	1,157	970

TEMPORARY ACCOUNT	2022	2021
Credit Balances at 31st December	0	0

Brucefield Parish Church of Scotland sc003362

Independent Examiner's Report to the Trustees of Brucefield Parish Church

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8 to 15

Respective responsibilities of trustees and examiner

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

The charity 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

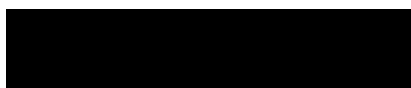
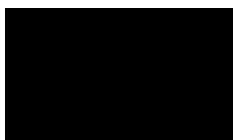
An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration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

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed below*]

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

Name:
Address:



Date: 18/03/23

