

**BONKLE PARISH CHURCH
OF SCOTLAND**

YEAR ENDING 31st DECEMBER 2024

RECEIPTS AND PAYMENTS ACCOUNTS

CONGREGATION NO: 171138

CHARITY No SC006540

Reference and Administrative Information

Charity Name: Bonkle Church of Scotland

Charity Registration Number: SC006540

Congregation Reference No: 171138

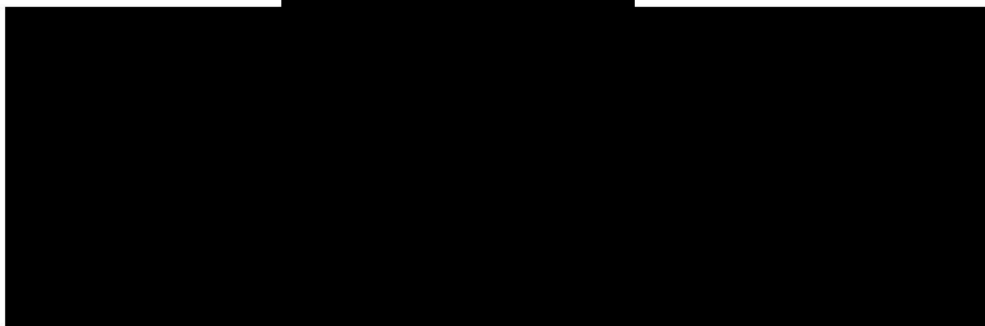
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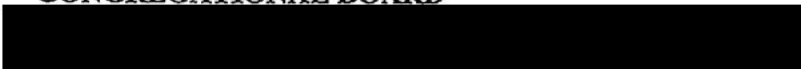
Trustees

KIRK SESSION

Interim Moderator [REDACTED] (1st May 2024 to date)



CONGREGATIONAL BOARD



Interim Minister [REDACTED] (1st May 2023 to 30th April 2024)

Principal Office Bearers

Interim Moderator [REDACTED]

Session Clerk [REDACTED]

Clerk to the Board [REDACTED]

Treasurer [REDACTED]

Independent Examiner [REDACTED]



Bankers Bank of Scotland 225 Station Road Shotts ML7 4AW

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Interim Ministry is voted for by the Congregation and the Interim Minister is appointed by the Central Church. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years

Organisational Structure

The Congregational Board is chaired by the minister and meets six times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets nine times a year is responsible for spiritual affairs within the church.

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.

Services of worship are held each Sunday at 12 noon, there are also from time to time services held in the evening. The church also holds a number of youth activities, such as Guides, Rainbows and Brownies, Sunday School, including crèche. There are also a number of adult events such as; Badminton Club, Art Class, and Walking Group. We also share a number of activities with Coltness Memorial Church, such as Bible Study and Prayer Meeting, Alpha Courses, Worship Services, Food Bank and Charity Shop. Social events hosted by the church include Annual Quiz night. Chaplaincy at Morningside Primary School and Clyde Valley High School, Chaplaincy at Morningside Care Home are also undertaken by the church. We also provide a Debt Counselling Service in conjunction with Christians Against Poverty (CAP).

Achievements and Performance

Our average weekly attendance at worship is 34, however our online service remains healthy (in excess of our expected in-person attendees in under normal circumstances), though not easily quantifiable from the statistics available to us. Sunday school numbers 9 in total for the various groups. The other groups are as follows:

Badminton (5)

Arts Class (10)

Rangers, Guides, Brownies Rainbows (70)

Walking Group (8)

Joint Activities with Coltness Memorial Church of Scotland:

Bible Study (6) Filling Station at Home (6)

Oasis (12) Listening Lounge (8)

CAP (36) Food Bank Volunteers (5)

Charity Shop Volunteers (15)

Financial Review

The principle source of income is weekly offerings Monthly Standing Order Donations and Gift Aid including GASDS. Quiz Night raised £290, Every Penny Counts raised £160. Giving to Grow 2024 contributions made by monthly standing order over 10 months (£1526.20) paid monthly during 2024 total £15262). A Gift Day Service raised £2100 We received another lodgement from the late Miss J Logan Bequest of £2078 and a legacy o f £5000 from Mr John B Wilson's estate both held in Small Legacy Account We are hoping to hold Stewardship Campaign for either Talent or Time during 2025

Reserves Policy

It is the Trustees' policy to hold reserves of approximately three to six months ordinary expenditure including designated funds. At the year end the Church held unrestricted cash funds of £71446 with a further £12110 for fabric expenditure and refurbishment. The church organisations are holding £1140 between them and this money is controlled by the individual groups concerned.

The Church also held £456 of restricted funds which have been provided for the purposes specified in Note 2. .

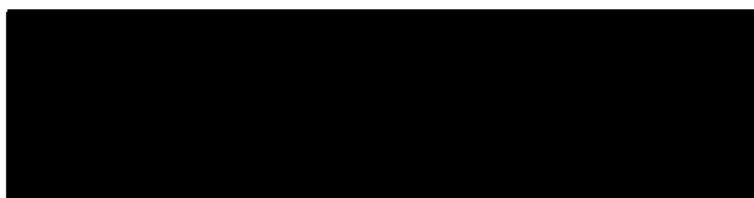
Trustees' Annual Report (cont)

Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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 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,



Date12-12-24.....

Independent Examiner's Report to the Trustees of Bonkle Church

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention

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

Bonkle Church
Receipts and Payments Account
Ye ended 31st December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note					
	3			0		
Donations		35972	52		36024	70966
Use of Premises by Outside Agencies		2038			2038	1773
Fundraising		450			450	395
Bank & Deposit interest		2703	16		2719	934
Wedding		250			250	0
		41413	68	0	41481	74068
<u>Total Receipts</u>		41413	68	0	41481	74068
<u>Payments</u>	4					
Costs of generating funds		198			198	0
Charitable activities		35355	64		35419	35321
<u>Total Payments</u>		35553	64	0	35617	35321
Excess of Receipts Over Payments for the year before transfers		5860	4	0	5864	38747
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		5860	4	0	5864	38747

Bonkle Church**Statement of Balances****At****31-Dec-24**

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	78836	452	0	79288	40541
brought forward					
Movement in year:					
Excess of Receipts over Payments for the year	5860	4	0	5864	38747
Bank & deposit balances					
carried forward	<u>84696</u>	<u>456</u>	<u>0</u>	<u>85152</u>	<u>79288</u>

Investments at market value

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Assets

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Liabilities

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The accounts were approved by the Kirk Session and Financial Board on 12 FEBRUARY 2025

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Bonkle Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year trustee [REDACTED] received reimbursement of expenses incurred totalling £737 (Travel Expenses). [REDACTED] received salary of £884 as Church Secretary. [REDACTED] (Interim Moderator) has not claimed any expenses to date.

2. Movements in Funds

	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
	£	£	£	£	£
UNRESTRICTED FUNDS					
General Fund	15874	30454	31710	342	14960
Fund Raising	6165	450	0		6615
Small Legacies Account	1537	7078	980		7635
COSIT Special Purposes	1113	59	0		1172
COSIT Logan Bequest	39022	2042			41064
subtotal	63711	40083	32690	342	71446
Designated Funds					
Fabric Fund	11508	602	0	0	12110
Sunday School	661	138	434		365
Warm Space Hub	2000	0	2000	0	0
Badminton Club	13	204	0	200	17
Art Group	744	363	349		758
Computer Club	199	23	80	142	0
subtotal	78836	41413	35553	342	84696
Restricted Funds					
Flower Fund	129	52	64		117
The Smith Bequest	323	16	0		339
Subtotal	452	68	64	0	456
Total funds	79288	41481	35617	0	85152

Purposes of Designated Funds

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

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship
The Smith Bequest allows Minister to purchase items for the Church as he so wishes

No Endowment Funds Held

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Analysis of Donations					
WFO Scheme (non Gift Aid)	1271		0	1271	2300
3. Gift Aid Donations	17077			17077	17800
Tax Recovered on Gift Aid Donations	5243			5243	4450
Ordinary Offerings (Open Plate)	465			465	568
Logan Bequest	0			0	38544
Gift Service Sunday	2100			2100	3060
Sundry Income Church	9088	68		9156	539
Sundry Income Organisations	728			728	3717
	<u>35972</u>	<u>68</u>	<u>0</u>	<u>36040</u>	<u>70978</u>
4 Analysis of Payments					
Costs of generating funds					
Offering envelopes & Register	198			198	0
	<u>198</u>			<u>198</u>	<u>0</u>
Charitable activities					
Ministries & Mission allocation	15262			15262	17603
Presbytery dues	540			540	554
Minister's expenses (TRAVEL)	737			737	855
Pulpit supply	510			510	30
Other staffing costs	3635			3635	1845
Fabric repairs & maintenance	1231			1231	2211
Council Tax	1167			1167	1423
Heat and light	3670			3670	2774
Insurance	2848			2848	2762
Printing, stationery	643			643	992
Sundry expenses Church	2249	64		2313	1538
Sundry expenses Organisations	2863			2863	2734
	<u>35355</u>	<u>64</u>	<u>0</u>	<u>35419</u>	<u>35321</u>

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For year under review the minimum stipend is £31642 and the maximum stipend (in the 5th and subsequent years) is £38884

	2024	2023
	£	£
6 Collections for Third Parties		
CHAS		408
Christian Aid	200	305
Children 1st	160	0
D E C		115
Erskine Hospital	250	0
Glasgow City Childrens Hospital	105	0
Livewell Foodbank	102	0
Maggies Centre	0	95
Poppyscotland	100	250
Total	<u>917</u>	<u>1173</u>