

The Church of Scotland

Bo'ness Old Kirk

TRUSTEES' ANNUAL REPORT

and

RECEIPTS and PAYMENTS ACCOUNTS 2024

Congregation No: 221330

Charity No: SC 008191

Reference and Administrative Information

Charity Name: Bo'ness Old Kirk

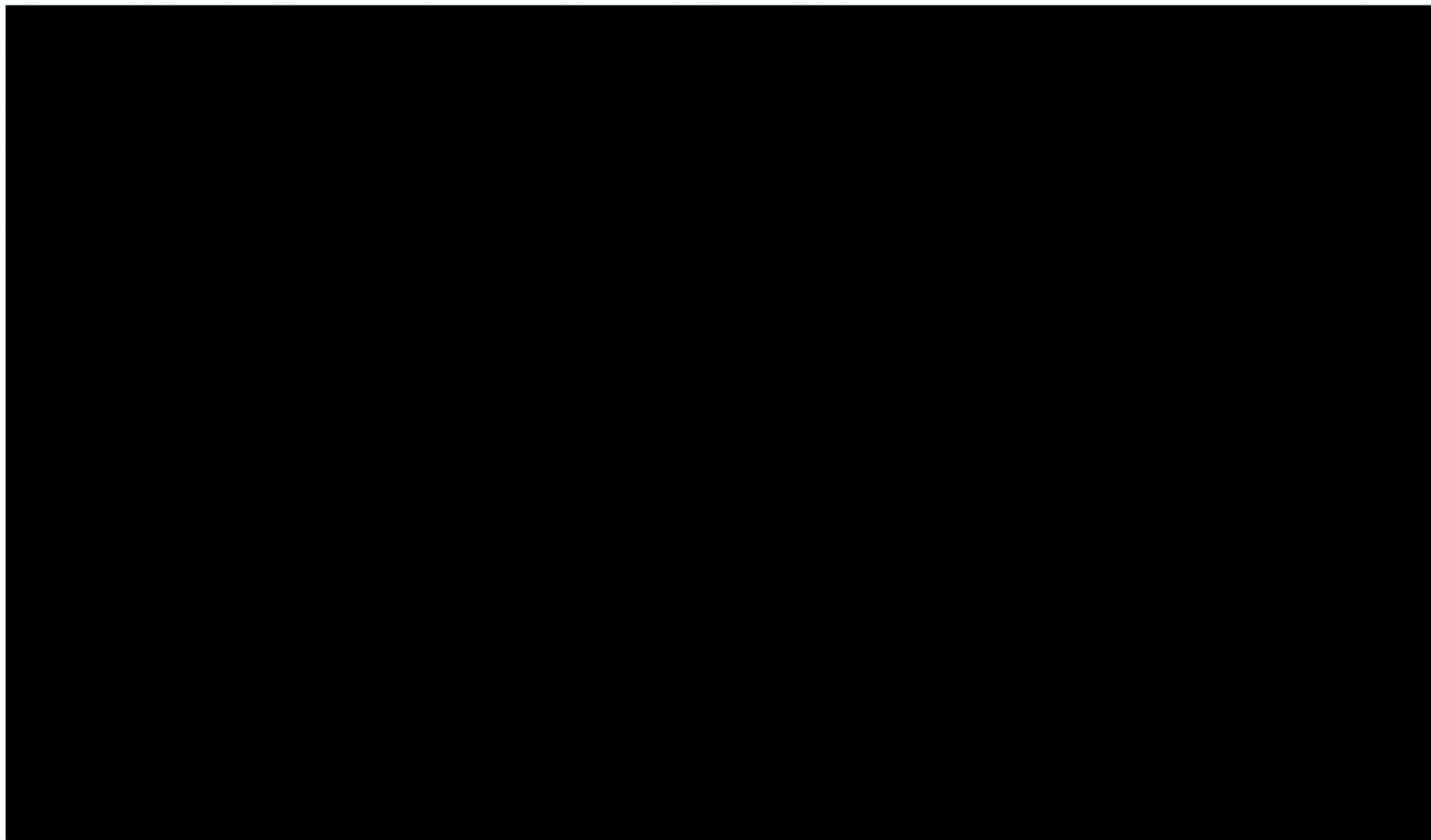
Charity Registration Number: SC008191

Congregation Reference No: 221330

Contact Address:



Trustees



Bankers

TSB
High Street
Falkirk

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

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 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 which meets approximately ten times a year is responsible for spiritual affairs within the church with e.g., financial and property matters being eventually delegated to appropriate teams.

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.

Year ended 31 December 2024

Worship continued to take place weekly and on a Thursday morning for a half hour informal service followed by fellowship, tea, coffee and pancakes in the hall. Numbers at both services have remained steady. Sunday worship has continued to be streamed through face book.

The services have continued to develop to seek to be meaningful to all ages and were interactive and informal in nature involving members of the congregation, in the Bible readings and leading the congregation in its prayers for others on a rota basis.

There was also the joy in the Autumn of presenting eight Elders with long service certificates two of which were for 51 years' service as Elders in the Old Kirk.

There are many opportunities for fellowship and most of the congregation enjoy staying after church to gather for tea and coffee and a blether as the fellowship continues and also for the monthly soup lunches in aid of church funds.

The opportunities for midweek fellowship of Craft café and Guild, continue to be popular.

The one area that has still not resumed and continues to be a source of regret is the work with children and young people which was so much a big part of the ministry pre-covid.

Trustees' Annual Report

Year ended 31 December 2024

Year ended 31 December 2024 (cont)

The relationship with the 2 primary schools has continued and the minister is in both primary schools regularly but there is no provision for children and young people within the life of the congregation. There is one young person of high school age and 2 primary school age children who come regularly to church and the minister always includes them and celebrates them within the life of the congregation. It continues to be with regret that there is no children's and young people's ministry happening in the Old Kirk for the time being.

We have continued to extend love and care to those in the parish and beyond and have continued with the work of the Food Pantry begun in 2020 in response to the Pandemic and were delighted to collect again for the Blythswood Care Shoebox appeal.

Our building was well used again throughout the year for different events and it's always good to welcome regulars, NYCOS and Kinneil Band back for their annual concerts. The building is used throughout the week by different community groups – Rainbows, AA, NA, Bo'ness Belles, Home Start and others use the building weekly and the building is used by other community groups throughout the year.

As a Parish Church we exist for all of the people in the parish: this year we have been able to articulate our vision to be *'a growing church which is centred around Jesus, serving and supporting the community inside and outside the church. Encouraging one another in spiritual growth, we will be a church which welcomes, loves and nurtures all.'*

Achievements and Performance

There have been ongoing discussions throughout the year about the future of the congregation in light of the current round of Presbytery Mission Planning. The Presbytery Plan was agreed in April and there is now a draft Basis of Union Document which has to be agreed by both Kirk Sessions and then there will be congregational votes for each Kirk Session. The Presbytery and 121 approval of the Draft Basis of Union Document is awaited and for the meetings for the voting to be arranged. In the meantime, regular joint worship with the two congregations has been set up which alternates between the two churches. Following a vote the decision regarding the name of the United Church was taken which was Bo'ness Parish Church. As it stands, the plan is for a union of the Old Kirk and St Andrew's church, but with only one minister of Word and Sacrament and with the inclusion of the parish of Carriden, who have taken the decision to dissolve, it is felt that this is not enough ministerial support. And all of this still has to go to a vote of the 2 congregations.

It's seven years since the Minister accepted the call to Bo'ness Old and continues to thank God for the wonder and privilege of being the minister. She has felt supported and encouraged by the congregation in her ministry and valued their love and friendship greatly. However, during the year the minister felt the call to pastures new and eventually accepted the call to the parishes of Mull and Iona from 1st December 2024. This has been a year of many blessings in the life of the congregation, but there have also been some notes of deep sadness with the death of some much loved, long standing, members of the congregation and their loss was felt keenly.

Trustees' Annual Report

Year ended 31 December 2024

Achievements and Performance (cont)

Waiting is hard ... it's hard to keep up enthusiasm when the future is unknown and the road isn't clear on the way ahead. But, the congregation have remained faithful to their calling to be the People of God in this place and to love those around them. The congregation is richly blessed with many gifted people within it, and this was very much on display at the end of the year when the congregation were without a minister. Advent and Christmas are busy seasons in the life of a congregation but two of the Elders, [REDACTED] once again prepared and led all of the many Sunday and extra seasonal services which were appreciated and enjoyed by the congregation and community. God is good and has been faithful to the congregation.

In all of this can be seen the God of love at work in the life of the congregation and they continue to look forward to the ways in which God will work within them as they journey and see where God is leading them in the future.

Financial Review

Although members are continually being encouraged to move away from FWO to Standing Orders there was only a very small overall increase in offerings in 2024 of £479. However, the offerings by Standing Order increased by £2746 but those made by FWO fell by £2267. As in previous years, based on a statement at 30th November, the church thought that once again contributions to Giving to Grow had been met in full together with all other commitments and accounts. However, in January 2025 it came to light that there was an actual shortfall which was paid in the very early part of 2025.

Reserves Policy

It is the Trustees' policy to hold as much in the way of reserves as possible. At the year end the Church held unrestricted funds of £26486 made up of a carry forward of £11022, £9050 held in reserves and £6414 in an Income Fund

The Church also held £42546 of restricted funds which have been provided for the purposes specified in Note 2.

Risk Management

The Church has a Risk Management Policy in place. There are always possible risks i.e.

Reducing funds as older members die

Increasing expenditure in both day to day running costs and maintaining buildings

Failing to meet the increasing levels of regulation

Areas of risk are discussed at Kirk Session meetings and it is hoped that changes in the Parish over the next year will help reduce any risks that are presented to us.

Trustees' Annual Report

Year ended 31 December 2024

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 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,



Session Clerk

Date 07/05/25

Bo'ness Old Kirk

SC 008191

Independent Examiner's Report to the Trustees of Bo'ness Old Kirk

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 12.

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

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, 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.

Date: 8/5/2025

Bo'ness Old Kirk**Receipts and Payments Account****Year ended 31 December 2024**

		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	46845	2222	0	49067	49606
Legacies		0	0	0	0	7768
Activities for Generating Funds		2280	0	0	2280	3937
Bank & Deposit interest		470	2037	0	2507	1927
Investment income		360	0	8	368	300
		49955	4259	8	54222	63538
Rental of Halls/Rooms		7088	0	0	7088	1730
Weddings and Funerals		1925	0	0	1925	1950
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:						
Special Collection		0	0	0	0	122
Life & Work Payments		42	0	0	42	75
Organist		1072	0	0	1072	1263
Legacy for Organist		0	0	0	0	732
<u>Total Receipts</u>		60082	4259	8	64349	69410
<u>Payments</u>	4					
Costs of generating funds		150	0	0	150	145
Charitable activities		59000	3190	0	62190	69517
Governance costs		0	0	0	0	0
<u>Total Payments</u>		59150	3190	0	62340	69662
Excess of Receipts over Payments for the year before transfers		932	1069	8	2009	-252
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		932	1069	8	2009	-252

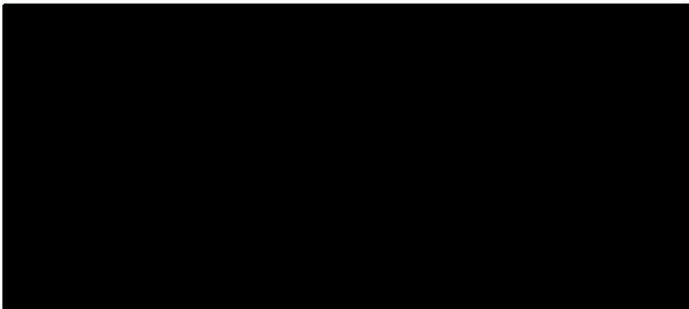
Bo'ness Old Kirk
Statement of Balances

At 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		25554	41477	1067	68098	68350
Movement in year:						
Excess of Receipts over Payments for the year		932	1069	8	2009	-252
Bank & deposit balances carried forward		<u>26486</u>	<u>42546</u>	<u>1075</u>	<u>70107</u>	<u>68098</u>
 <u>Investments at market value</u>						
(cost £ 7414)		<u>6636</u>	<u>0</u>	<u>1075</u>	<u>7711</u>	<u>7643</u>
 <u>Assets</u>						
Gift Aid Receivable		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <u>Liabilities</u>						
Cost of repair not yet billed		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on 07/05/25

For and on behalf of the Kirk Session



Session Clerk

Treasurer

Bo'ness Old Kirk

Notes to the Accounts

1.Trustee Remuneration and Related Party Transactions. One Trustee, the Minister, received remuneration of expenses during the year i.e. Council Tax of £1947, Travel Expenses of £1668 and telephone costs of £300. No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2 Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	25554	60082	59150	0	26486
	25554	60082	59150	0	26486
Restricted Funds					
FlowerFund	110	70	0	0	180
Minibus Fund	1016	1392	1680	0	728
Fabric Fund	2529	834	1510	1963	3816
Burr Legacy	37822	1963	0	-1963	37822
	41477	4259	3190	0	42546
Endowment Funds					
Ross Memorial Fund	1067	8	0	0	1075
Total funds	68098	64349	62340	0	70107

Purposes of Designated Funds

General Fund: This fund meets the general running costs of the church.

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Minibus Fund: This fund helps meet any expenses associated with the Church minibus.

Fabric Fund: This fund assists with the cost of maintenance and repairs of the church, halls and manse

Burr Legacy: This was donated for the maintenance repair and upkeep of the church building and also the maintenance of the family grave of the late George and Mary Burr

Purposes of Endowment Funds

Income from the Ross Memorial Fund is transferred to the Flower Fund if required.

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
3. Analysis of Donations					
WFO Scheme	38290	0	0	38290	37810
Gift Aid Donations	0	0	0	0	0
Tax Recovered on Gift Aid Donations	5442	0	0	5442	5806
Ordinary Offerings (Open Plate)	2419	0	0	2419	2075
Other Offerings, Donations etc	694	2222	0	2916	3915
	46845	2222	0	49067	49606

4 Analysis of Payments

Costs of generating funds

Investment Managers' fees	0	0	0	0	0
Offering envelopes	150	0	0	150	145
	150	0	0	150	145

Charitable activities

Giving to Grow	24491	0	0	24491	32426
Presbytery dues	965	0	0	965	993
Outreach	480	0	0	480	480
Minister's expenses	1968	0	0	1968	1436
Minibus	261	1680	0	1941	1932
Pulpit supply/Funeral Cover	600	0	0	600	339
	1560	0	0	1560	1260
Other staffing costs					
Fabric repairs & maintenance	1525	1510	0	3035	7988
Council Tax	1947	0	0	1947	2239
Heat and light	9857	0	0	9857	6475
Insurance	9287	0	0	9287	8584
Life & Work	84	0	0	84	84
Church office expenses	1410	0	0	1410	1595
IT	274	0	0	274	558
Collections for Others	0	0	0	0	122
Other Expenses	1204	0	0	1204	3006
Manse Expenses	3087	0	0	3087	0
	59000	3190	0	62190	69517

Governance costs

Independent examiner's fees	0	0	0	0	0
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Other payments

Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	0	0	0	0	0

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 the year under review the minimum stipend was £31642 and the maximum stipend (in the fifth and subsequent years) £38884

	2024 £	2023 £
6. Collections for Third Parties		
Turkey/Syria Appeal	0	122
	<u>0</u>	<u>122</u>