

Bothkennar & Carronshore Parish Church

(Church of Scotland)



**Congregational Accounts
For
Year Ending 31st December 2023**

Congregation No: CR 221333

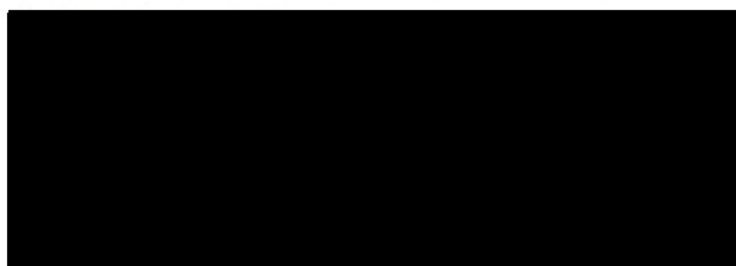
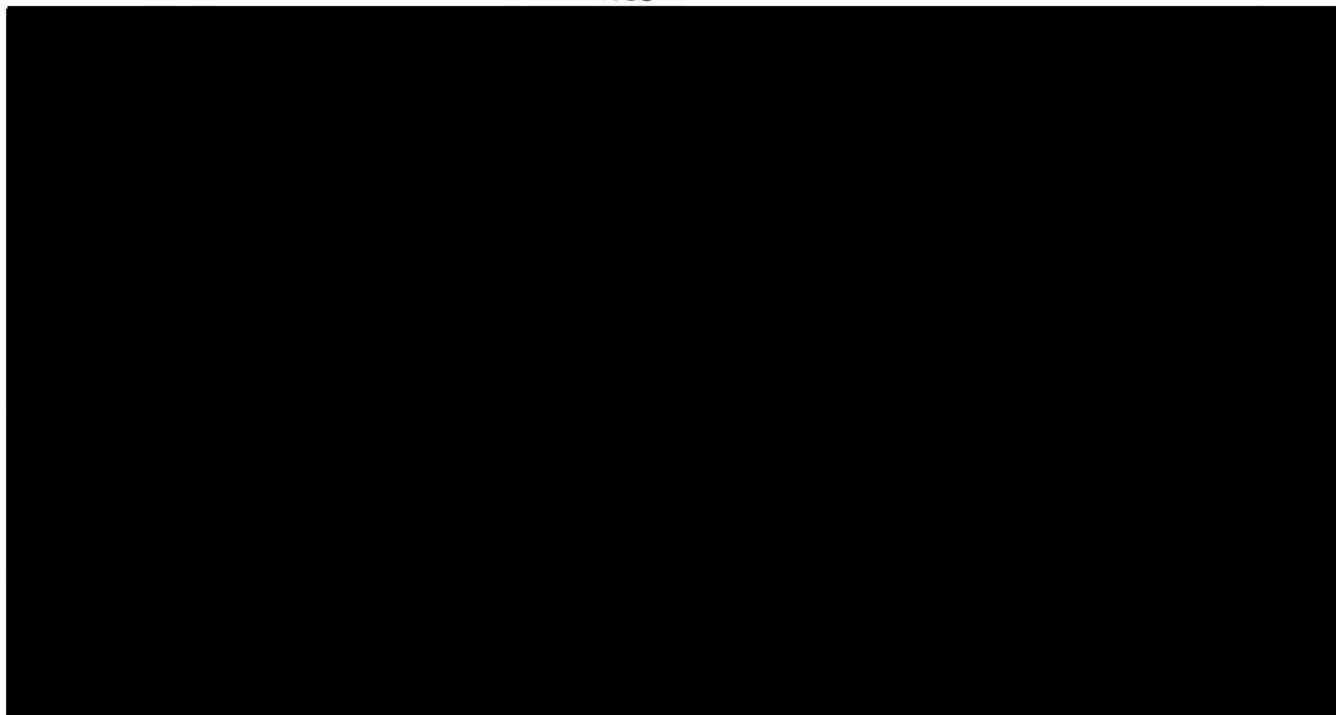
Charity No: SC009754

Reference and Administrative Information

Charity Name: Bothkennar & Carronshore Parish Church (Church of Scotland)

Charity Registration Number: SC009754

Congregation Reference No: CR 221333



Bankers
Virgin Money
1 Bank Street
Falkirk
FK1 1NB

Trustees' Annual Report

Year ended 31 December 2023

Structure, Governance and Management

Governing Document

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

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. As a Unitary Constitution the previous members of the Congregational Board are co-opted to serve on the various committees commensurate with their skills to contribute to the management affairs of the Church.

Organisational Structure

Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets six 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.

Sunday Service

The Congregation meet weekly for Public Worship in Church on Sunday at 11am which continues to be streamed via Zoom for those unable to attend. The services are supported by our organist.

During the year, amongst other events, we have celebrated Easter, Harvest Thanksgiving, Christmas and commemorated Remembrance Day.

We now meet socially after worship on the second Sunday of each month for tea and coffee in the Church.

The Boys Brigade have use of the Hall each Friday evening.

Achievements and Performance

The environment of ongoing denominational Church closures has presented challenges however we have endeavoured at our service on a Sunday to continue to emphasise the importance of getting to know one another better. The highlight is our children continuing in Explorers and attending our regular and all-age services.

We have a continuing high standard of maintenance through the work of the property committee and efficient control of finances by our finance committee in the continuing difficult economic environment.

We produced magazines for Easter, Summer, and Christmas and distributed them to the congregation either electronically or as a paper copy.

Pastoral care has continued including through more informal means such as phone conversations. We have continued to conduct funerals and support the bereaved throughout our Parish and Membership. Zoom has been set up to allow phone dial-in users to expand its accessibility.

The chaplaincy support to Carronshore Primary School has presented returning opportunities. We have helped lead Primary School Assemblies including those for Easter, Harvest, and Christmas. Online donation pages have been set up and along with monies gifted at the Church we have been able to support a number of causes namely Strathcarron Hospice, CHAS, Erskine Hospital, the Larbert Churches' Youth Trust, Christian Aid, and MacMillan. We also continue to support the wider work of the Church and the work of Presbytery.

Financial Review for 2023

The results for the year are as set out in the Statement of Financial Activities on page 6 of the Annual Congregational Accounts for Bothkennar & Carronshore Parish Church.

It is impossible to list all that goes on inside and outside of our church building through the dedication of so many different members. We give thanks for the willingness of people to help others and supporting our Church. Although they say "money isn't everything", we can't manage without it so we give thanks for the stewardship of finances for another year and look forward to another year of continued support and service to the community.

As a parish church the principal source of funds for Bothkennar & Carronshore comes from the weekly offerings made by congregants. In 2023, overall donations were £22517, which is a decrease of £1395 from a total of £23912 in 2022. The tax recovered on Gift Aid donations and from GASD (gift aid small donations) was £4059 which is a decrease from £5130 in 2022.

Overall total income for 2023, excluding the Flower Fund, was £46536. This is an increase from 2022 where the figure was £25106. However, this income contains the duplicate payment from Scottish Water and a payment of £18414 from the Investors Trust used to clear the previous Stipend shortfall. Details noted below. General Fund expenditure in 2023 was £51446, which is an increase from £28221 in 2022. This is due to the payment of £18414 from the Investors fund which was credited then subsequently debited from the General Account to clear the Stipend shortfall. There was also increased costs for Heating and Lighting.

At the end of 2022, there was a shortfall in Stipend payments of £18385. This was related to the cost challenges of COVID-19 and agreement was reached by the Finance committee and 121 that we would be able to meet a reduced monthly contribution. The arrears were addressed in Q1 2023 and £18414 was released from the Investors Trust fund to clear the shortfall. All Giving to Grow contributions have been met in 2023.

We will continue to work with our members and community to aim to meet all our commitments to the Church of Scotland and maintain our Church and buildings in a good state of repair. Further fresh fundraising initiatives will be required in 2024 to allow our commitments to the Church of Scotland and any unforeseen fabric work to be met.

The General Account balance at 31 December 2023 was £3501.

Reserves Policy

At year end the Church held £3501 in unrestricted funds and Market Value of the Capital Account was £33413.

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,

Date 30/12/24

SC 009754

Report of the Independent Examiner

I report on the Accounts of the Charity for the year ended 31st December 2023 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity 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's 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 (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 seeking 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.

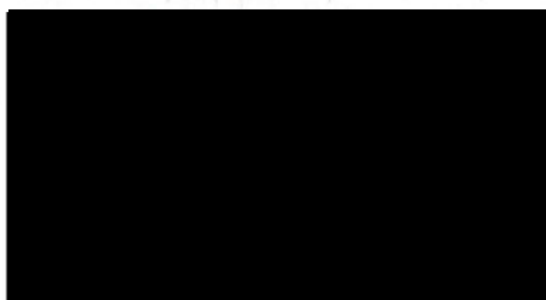
Independent examiner's statement

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 Regulation 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.



1 April 2024

Bothkennar & Carronshore Parish Church

Receipts and Payments Account

Year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
<u>Receipts</u>	Note	£	£	£	£
General Account					
Donations	3	22517		22517	23912
Activities for Generating Funds		899		899	206
Wedding & Funeral Donations		873		873	625
Investment income		18414		18414	363
LPW Vat Refund					
Church Hall Let					
Fabric Fund					
Window Appeal					
Transfer from Consolidated Fund		2366		2366	0
Scottish Water payment error		1467		1467	
Flower Fund Donations			103	103	40
<u>Total Receipts</u>		46536	103	46639	25146
<u>Payments</u>					
Charitable activities	4				
General Account		49977		49977	28221
Flower Fund			120	120	51
Fabric Fund					
Scottish Water payment return		1467		1467	
<u>Total Payments</u>		51446	120	51566	28272
Surplus Receipts over Payments		-4910	-17	-4927	-3126

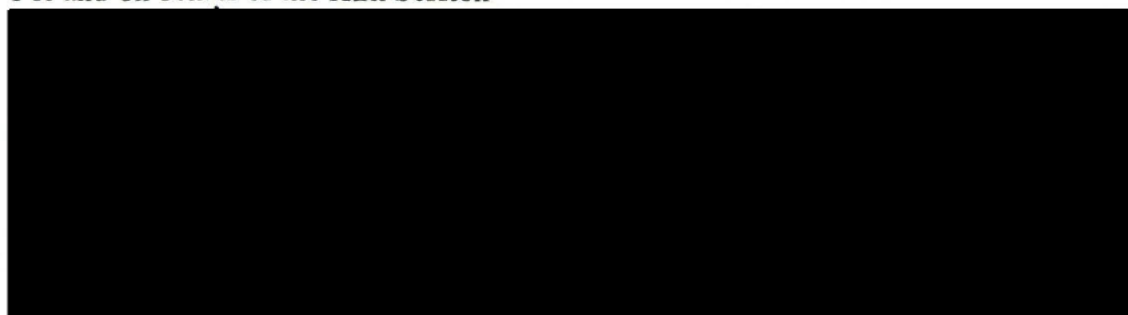
Bothkennar & Carronshore Parish Church
Statement of Balances

At 31 December 2023

	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
<u>Bank & deposit balances</u>				
Bank & deposit balances brought forward	8411	298	8709	11835
Movement in year:				
Excess of payments over receipts	-4910	-17	-4927	-3126
Bank & deposit balances carried forward	<u>3501</u>	<u>281</u>	<u>3782</u>	<u>8709</u>
<u>Investments at market value</u>				
Investors Trust Growth Fund (cost £1650)	<u>-</u>	<u>-</u>	<u>-</u>	<u>17820</u>
<u>Assets</u>				
Gift Aid receivable	<u>4509</u>	<u>-</u>	<u>4509</u>	<u>-</u>
<u>Liabilities</u>				
Ministries & Mission Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>18385</u>

The accounts were approved by the Kirk Session on

For and on behalf of the Kirk Session



Bothkennar & Carronshore Parish Church
Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year our minister Rev. Andrew Moore, who is a trustee, received reimbursement of expenses incurred totalling £3594. The expenses covered council tax for manse of £2897, homecare cover for gas at the manse of £397 and telephone/internet expenses of £300. Travelling expenses covering 2023 were due to be paid in Q1 2024. No other trustee received any remuneration or reimbursement of expenses during the year.

2 Movements in Funds

	At 1 January 2023 £	Receipts £	Payments £	Outstanding cheques cleared £	At 31 Dec 2023 £
Unrestricted funds					
General Fund	8411	46536	51446		3501
Restricted funds					
Flower Fund	298	103	120	-	281
Total funds	<u>8709</u>	<u>46639</u>	<u>51566</u>	<u>-</u>	<u>3782</u>

**Purposes of Designated
Funds**

General Fund: This fund is used for the general running of the Church and for the refurbishment of Church property

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

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations				
WFO Scheme (non-Gift Aid)				
Gift Aid Donations	16374		16784	18165
Tax Recovered on Gift Aid Donations	4059		4059	5130
Ordinary Offerings (Open Plate)	555		555	546
Other Offerings, Donations etc	1529		1529	71
Total Income	<u>22517</u>	<u></u>	<u>22517</u>	<u>23912</u>

4 Analysis of Payments

Costs of generating funds

There were no costs incurred in the current or prior year in relation to generating funds

Charitable activities	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
5. Ministries & Mission allocation	34769		34769	13500
Presbytery dues	518		518	836
Minister's expenses	0		0	960
Pulpit supply	620		620	240
Other staffing costs	1898		1898	1918
Manse Fabric repairs & maintenance	876		876	177
Gas Maintenance Contract	397		397	365
Council Tax	2897		2897	3180
Heat and light	2413		2413	1963
Insurance	2196		2196	1617
Church Flowers		120	120	51
Church /Hall Fabric	2304		2304	1141
Windows Expenses				
Telephone/Internet Expenses	300		300	300
Miscellaneous	2258		2258	2024
Appeals				
Other expenses				
Total Expenditure	51446	120	51566	28272

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. 2023 was the first year of the new Giving to Grow contributions for Ministry and the work of the church – this scheme replaced the previous Ministries & Mission allocation. At the end of 2022, there was a shortfall in Stipend payments of £18385. This was related to the cost challenges of COVID-19 and agreement was reached by the Finance committee and 121 that we would be able to meet a reduced monthly contribution. The arrears were addressed in Q1 2023 and £18414 was released from the Investors Trust fund to clear the shortfall of £18385. All Giving to Grow contributions have been met in 2023.

	2023	2022
6. Collections for Third Parties		
Strathcarron Hospice	280	300
Chas	108	74
Erskine Hospital	202	132
LCYT	105	0
Christian Aid	102	0
MacMillan	102	0
	<u>899</u>	<u>506</u>

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

CAPITAL ACCOUNT

	2023 £	2022 £
Credit Balances held at 31 December at cost	<u>22341</u>	<u>22349</u>
Market Value of Balances at 31 December	<u>33413</u>	<u>41328</u>

REVENUE ACCOUNT

Credit Balance at 31 December	<u>566</u>	<u>1833</u>
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