

The Church of Scotland

Broxburn Parish Church of Scotland



Trustees' Annual Report and Accounts 2023

Congregation Number 020143

Charity Number SC017180

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Trustees' Annual Report

Year Ended 31st December 2023

Reference and Administrative Information

Charity Name: Broxburn Parish Church of Scotland

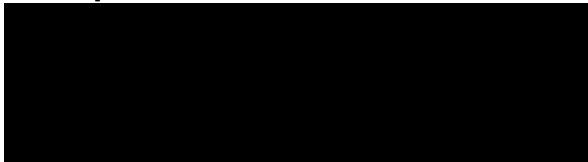
Charity Registration Number: SC017180

Congregation Number: 020143

Contact Address: 15 West Hall Road,
Broxburn
West Lothian
EH52 5QT

Trustees: See following page (page 4)

Principal Office Bearers:



Independent Examiner:



Tangram Accounting
23 Clark Avenue
Linlithgow
West Lothian
EH49 7AP

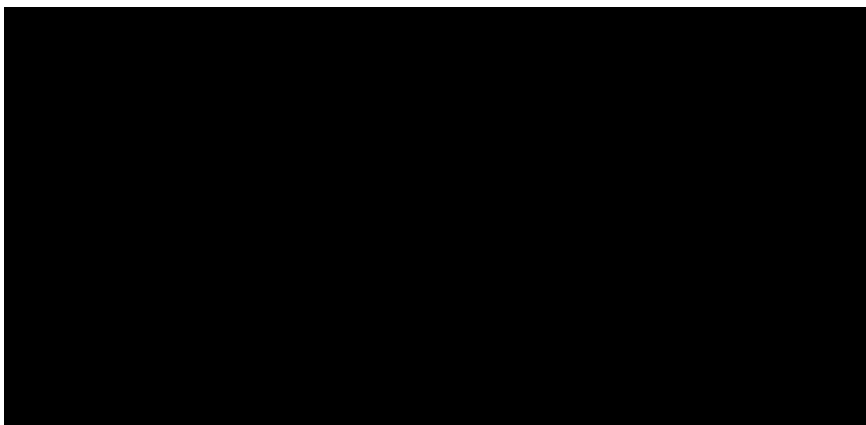
Bankers:

Bank of Scotland plc
PO Box 1000
BX2 1LB

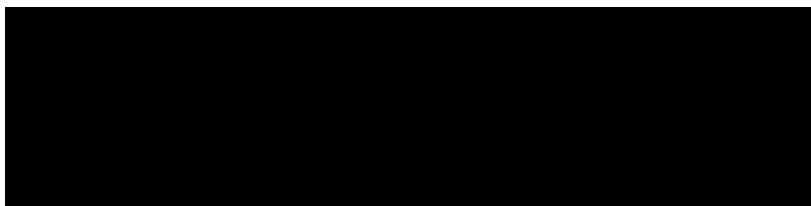
Trustees

Members of the Kirk Session and Congregational Board are all trustees.

Kirk Session Members:



Congregational Board Members:



Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution (or Deed of Constitution (Model Form)).

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 the Presbytery.

The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals 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 after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Church is a living organisation where activities evolve over time in response to the Great Commission and Great Commandment. The dynamic vibrant Body of Christ is structured at local level into working groups, committees, and ministries. Overseeing the functioning of the congregation, the Kirk Session and the Congregational Board have complementary remits. In general terms, the Session oversees spiritual matters while the Board administers the financial and fabric matters.

At Broxburn Parish Church we have several working committees and ad-hoc groups involved with the life of the church. These focus on communications, property, finance and social and fundraising. We have five representatives working on the Steering Group established in conjunction with Uphall South and Strathbrock churches to help us move towards fulfilment of the Presbytery Plan (see New Developments).

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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The key activities undertaken during the year were as shown below:

- Sunday worship at 11am. Throughout 2023 our Sunday Services have been streamed live, allowing people unable to attend Church in person to worship on-line. Our services continue to be made available to rewatch/download. There is increasing inclusiveness and involvement in our services as we continue to evolve and grow.
- Live streaming of funeral services has also been arranged on request, enabling mourners unable to attend in person to watch from a distance.
- Plans for giving Holy Communion in Church, revised to ensure preparation was done to comply with Church of Scotland COVID guidelines at the time, continue on the same basis. These take place quarterly.
- Provided recorded worship services for use in Nursing Homes in conjunction with the local Council of Churches.
- The Social & Fundraising Group drew up a plan of scheduled activities which they were able to share (see over)

- Our halls continue to be used weekly by local groups, including a group for young rollerbladers, exercise class and baby sensory group. We also have a diverse range of one-off lets for children's birthday parties, meetings of a Nigerian fellowship group, a ukelele group and a nursery graduation. This has provided more than £6,000 income over the year.
- Pastoral care was delivered in a variety of ways, with cards being sent by one of our elders to let people (whether members of the congregation or not) who are ill, housebound or bereaved know that the church was thinking about them. Elders also kept in touch with those in their district via regular phone-calls or visits to keep them up to date with what was happening and help keep them involved in church life. With the church reopened for worship, we were also able to pass on the church flowers.
- [REDACTED] and [REDACTED] continue to provide bereavement support to those who have lost someone through visits, chats and telephone calls. Bereavement support packs are made available as required, with the option of flowers in Church on a chosen Sunday to remember the deceased.
- The Sunday Club was restarted under new leaders (see New Developments). We continue to look for different ways to attract younger people.
- Our Congregational Board and Kirk Session continue to meet in-person, with the option to revert to using Zoom in severe weather conditions.
- The new Sunday Duty Teams started in 2022 have continued, with more people now volunteering to be involved in either the welcome teams, the count teams or in helping provide after-service teas.
- We were again able to offer a reduced-price Christmas card delivery service, in conjunction with other local churches, and involvement from two of our local businesses. Thanks to a team of additional volunteers we were able to deliver in Broxburn all the cards from the local churches, in exchange for other churches, aided by the local air cadets delivering the cards from us to Dechmont, Ecclesmachan, Pumpherston, Uphall and Uphall Station. By offering this service we raised £247.70 which we split between Christians Against Poverty and The Red Cross appeal for Israel and Palestine Occupied Territories.

Other community activities

Several members of our congregation are also actively involved in the following activities, many of which are carried out in Church premises: *(Although these aren't, strictly speaking, 'Church activities', they are seen as an integral part of our Church family.)*

- Broxburn Boys' Brigade: [REDACTED], Captain of the 2nd Broxburn Company started 2023 looking forward to how we could work together for the Company and the BB in both Broxburn and Uphall. For the second term of the 2022/23 year we maintained our small numbers, providing only a Company section run by the Captain and [REDACTED]. After the session ended at the end of May 2023, we used the summer break to continue to find additional officer support to allow us to restart an Anchors section, to restart the Company growth and work together, where possible, with Uphall. With the Mission District of the 3 Parish Churches within Broxburn and Uphall working towards a single Union this is where we continued to work. For the 2023/24 term 1, we returned thankfully with the support of 5th Livingston OIC Company Section and West Lothian Battalion Secretary [REDACTED] offering to help us in our goals, being able to join us when his PVG was updated to include our Company and the various other administration of Church of Scotland and Boys Brigade OBM. Once that was in place at the end of the session we made further contact with the local primary schools and with the BB Scotland Development officer both Broxburn and Uphall companies will be outreaching to these schools for the 2024 year and beyond. While the Covid period did reduce

our numbers and change the environment we live in, we have to adapt and find ways again to move forward his message of his love for us all. We look forward to the challenge 2024 brings for the Company and the BB in Broxburn and Uphall and the Captain thanks [REDACTED] and [REDACTED] to allow us to try and deliver for the boys and help their life grow in Christ and the Brigade together as a family.

- BUSY – (Broxburn Uphall and Strathbrock Youth Project): Group of local churches working together with vulnerable young people in the area. Members of the congregation continue to contribute to the work of BUSY.
- West Lothian Foodbank: Volunteers continue to collect foodbank donations from the local shops to pass on to the Foodbank warehouse. Our halls re-opened as a distribution centre from February 2023 (see New Developments).
- Special Offers for Youth Aid project (S.O.Y.A): Thanks to all who support the SOYA project in any way, whether you give on a regular basis, or as you are able, or even as you remember. Thanks again to your incredible generosity, you have raised (including the £45 bonus from ASDA) a magnificent £900. From very small beginnings in 2003, when all that was offered wasn't much more than toiletries and toothpaste, it is amazing to think that this year, along with the other churches, 100 meals and 100 gifts were donated to 50 females and 50 males. Whatever support we can offer is so much appreciated by Social Work who distribute the gifts, as well as by the young people themselves. It gives them a feeling that someone **really** does care for them. [REDACTED] is always happy to welcome new supporters.
- Blythswood Shoebox Appeal: This year we again acted as co-ordinator for collection of all donations from our congregation, local people and friends and family. We had an excellent response, resulting in us being able to hand over 60 filled shoeboxes along with over £150 in donations to Blythswood Care. This was in addition to the money people put in their filled boxes/bags to help towards transport costs. We were also able to provide bags of knitted goods and other items which would be added to boxes at the main depot in Edinburgh.
- Giving Day: This year your generosity in providing so many donated gifts sitting under the Christmas Tree, was astounding. As in previous years these were distributed via Social Services to families most in need. The cost of living crisis has resulted in more children living in poverty than before and your gifts were very much appreciated.
- Presbytery Plan: As highlighted in the Winter edition of the Bridge Newsletter, the plan was finally approved in April, proposing a three-way union between Broxburn, Strathbrock and Uphall South. Each of the Churches, at their Stated Annual Meetings, elected five people to represent them on a Steering Group (see New Developments).

New Developments

Steering Group

Representatives of all three churches set up a Steering Group to discuss all matters relating to our forthcoming union. The five elected members from each Church started to meet in July and met each month to seek agreement on various matters such as drawing up a Basis of Union document, the name of our new congregation and what we do with our respective properties and finances.

These decisions do not sit only with the Steering Group however. Each Kirk Session and Congregation will also need to agree and vote on what is proposed. We hope to be able to share more information with you soon.

Social and Fundraising

With the opportunity to have a full year of activities in the post-Covid environment, we drew up a full plan of the events we intended running throughout the year and provided a 'Dates for your Diary' list to the congregation at the end of January. We also shared this with the Social and Fundraising conveners of the other two churches in our new Mission District. As a way of thanking the congregation for their continued support we were able to provide them with two Soup and

Pudding lunches after one of our services in February and in October, which were very well attended.

We also had an Easter Gathering before the service on Easter Sunday, providing teas, coffees, hot cross buns and muffins.

Craft Group

The craft group met monthly on the second Friday of every month from February until October, then weekly until the last week in November, to enjoy fellowship while making items to sell at our Christmas Fayre. The group, which was relatively small, consisted of church members and friends and shared guidance on making a variety of items. This work raised over £800 at the Christmas Fayre. We hope to encourage more people to join us this year

Lent Bible Study

These were led by [REDACTED] and were open to anyone who wanted to attend from the Council of Churches, as well as anyone curious, with no Church connection. Sessions took place over five weeks on a Tuesday morning and Wednesday evening and were well attended.

Caritas Group

Caritas Group meetings took place during October on Tuesday mornings and again on Wednesday evenings. They were again led by [REDACTED] and were open to members of different churches or of none. Caritas is Latin for 'love and compassion' and the meetings were designed to provide a space where new folks and existing members were able to explore more about what it means to be a Christian, read and discuss scripture, pray and explore what was happening in Broxburn. They were well attended and well received and two people who attended these sessions decided to join our Church by profession of faith in December.

Foodbank

COVID restrictions in 2020 resulted in the closure of distribution centres across West Lothian. However in February 2023 the Broxburn Foodbank Distribution Centre re-opened in the small hall, on Tuesday and Thursday afternoons. Clients are given appointment times to attend to collect the food package specifically drawn up for them. Numbers of clients attending the sessions vary, but all are welcomed with a smile, and offer of a hot drink, sandwich and a cosy place to sit, as well as their food allocation.

All food donated at our Harvest Thanksgiving service went to the West Lothian Foodbank warehouse. 149kg of food was donated that day, which is equivalent to 355 meals!

In conjunction with the Foodbank, a representative from the Money Advice Shop is with us every Thursday. She is able to provide advice and assistance on budgeting, debt management, and energy bills to the whole community, not just Foodbank clients.

Summer Internship Scheme

In conjunction with the two Uphall Churches we applied for and were successful in receiving funding for an Intern during the summer. [REDACTED] set up a programme of activities which included Muddy Church material being displayed in parks in Uphall and Broxburn, Prayer meetings and a joint Congregational picnic. An outcome of these joint activities was setting up a new Facebook page which all three churches now share. FOBU (friends of Broxburn and Uphall) promotes activities of each congregation as we move closer together in Union.

Sunday Club

As our congregation gradually returned after COVID, we decided to restart our Sunday Club in September 2023 to try and provide an opportunity for young people to learn about Scripture but in a way that is relatable as well as fun for various age groups. It's held on the first Sunday of every month, primarily from age four upwards.

The children go out from Church after the All Age Talk to the small hall. We usually begin with a chat about their week or any news they want to share. This is followed by a short reading from the Children's Bible where they then act out the story and are given an opportunity to discuss it and ask any questions.

A snack is provided if wished and crafts usually follow which are related to the theme. We then end by singing some songs from Fischy music which is much enjoyed by young and old.

As yet, numbers are small but hopefully these will grow as new families join our congregation.

Other Community Developments

Remembrance Day Service

This service provides an opportunity to reach out and serve our community. The service was very well attended with an almost full Church. The local Air Cadets – 1756 Broxburn Squadron ATC attended with their colours and were an integral part of the service. Also in attendance were the Deputy Lieutenant who laid a wreath, representatives from youth groups, and the Veterans Association as well as veterans from a number of conflicts. Following the service the ATC squadron discussed presenting their colours to Broxburn Parish Church for safekeeping. They also made a very welcome offer to assist with the pick up and delivery of cards in the Christmas Post.

Flower Festival

In conjunction with the other two Uphall Churches we helped organize a flower festival which was held in August in Strathbrock St Nicholas Church. All churches in the area as well as local nursing homes and youth organisations were invited to provide flower displays based on the theme of Flowers and Friendship.

As well as providing four separate floral arrangements to be displayed, we also helped provide refreshments and helped steward the event. The flower festival was open to the community over two days and took in £770 in donations which were shared equally between the Smile Centre at Middleton Hall and Broxburn Nursing Home.

Memory Tree

For the first time at our Christmas Fayre we made memory 'baubles' available to the community to write a message for someone who was no longer with us. These were also available at all our services in December. We placed these on our Christmas tree in the sanctuary throughout the Christmas season as a way of remembering that special friend or family member. This was very much appreciated and will be repeated in future years.

Financial Review

Receipts

The finances of the church have remained relatively strong as the Church starts to welcome new worshippers and were further strengthened by a very generous legacy of £90,000 received in December. Excluding the legacy, receipts from non-gift aided Weekly Freewill Offerings have decreased slightly from £7,252 to £7,060 but receipts from Open Plate Offerings have increased by £1,453 from £3,918 to £5,371. Receipts from Gift Aided regular giving has decreased by £2,144 from £31,582 to £29,538. Gift Aid tax recovered has however increased as we recouped tax earned in 2022 following the death of our previous gift aid convener.

Receipts from fundraising activities have however seen a big increase of £4,112, rising from £5,804 in 2022 to £9,916 in 2023. Income raised from weddings/funerals and hall lets has decreased by £725 from £8,151 in 2022 to £7,426 in 2023.

Payments

With the majority of the costs of the extensive refurbishment of the sanctuary met in 2021, the bigger fabric expenses arising this year were repairs to the wall and path at the front of the

Church, repairs to the heating system, and cabling needed to make our streaming service fully operational. Our payments increased by £1,528, rising from £63,714 in 2022 to £65,242 in 2023.

The combination of the receipts increasing more than the increase in payments has led to a surplus of £8,587, before receipt of the bequest, and £98,587 including the receipt of the legacy.

Reserves Policy

The Trustees' current reserves policy is to maintain a reserve equivalent to four months' expenditure. This is intended to ensure sufficient funds are available to meet agreed expenditure throughout the year, even during 'leaner months'.

As with any organisation, there will always be unforeseen costs as well as budgeted expenditure and the finance committee look closely at all proposed expenditure while continuing to promote the aims of the charity, ensuring that monies are used for the purpose for which they were given, and safeguarding its property. We are already aware that significant work will be needed to the Church roof and hall roof as well as to repair the stonework at the Church Street entrance to the large hall and to the entrance doors. The continuing inclement weather has restricted progress on this work but all necessary quotations and approvals are being sought.

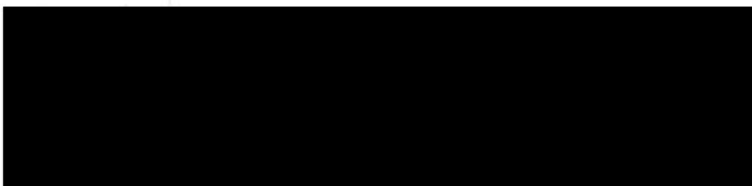
At the year-end the Church held, in its Central Funds, an unrestricted cash balance of £161,831 of which £71,460 is held in the General Fund, and £90,000 designated for major expenditure projects over the next few years.

The Church free undesignated reserves, of £71,460 represents just over 12 months of the current year's general fund expenditure. However, the trustees feel that until life resumes a level of normality the reserve level will be held, although some reserves may continue to be used to assist in the recovery from Covid-19.

Statement of Trustees' Responsibilities

The members of the Kirk Session and Congregational Board (Trustees) 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 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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland 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: 21st March 2024

Independent Examiner's Report

to the Trustees of Broxburn Parish Church of Scotland

I report on the statement of account of the charity for the year ended 31st December 2023 which are set out in this document. The financial statements are on pages 12 to 18

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 Trustees 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

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations (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 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 proper understanding of the accounts to be reached.



22nd March 2024

Address: Tangram Accounting
23 Clark Avenue
Linlithgow
West Lothian
EH49 7AP

Receipts and Payments Account

Year Ended 31st December 2023

		2023			2022
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Receipts					
Donations	4	53,947	790	54,737	51,627
Legacy		90,000	-	90,000	-
Receipts from Fundraising Activities	5	9,916	-	9,916	5,804
Income from Investments		1,513	-	1,513	228
Gross Trading Receipts	6	7,613	-	7,613	8,151
Receipts from Other Charitable Activities	7	50	-	50	-
Total Receipts		163,039	790	163,829	65,810
Payments					
Cost of Generating Funds	8	637	-	637	570
Cost of Charitable Activities	9	63,485	735	64,220	62,794
Governance Costs	10	385	-	385	350
Total payments		64,507	735	65,242	63,714
Net Receipts (payments)		98,532	55	98,587	2,096
Transfers to (from) Funds		-	-	-	-
Surplus (deficit) for year		98,532	55	98,587	2,096

The notes on pages 14 to 18 form part of these accounts.

Statement of Balances

As at 31 December 2023

		2023	2022		
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Cash, Bank and Deposit Balances Brought Forward	2	63,299	666	63,965	61,869
Movement in the Year					
Surplus(deficit) of Receipts over payments for the year		98,532	55	98,587	2,096
Cash, Bank and Deposit Balances Carried Forward		161,831	721	162,552	63,965
Other Assets Estimated					
Gift Aid Recoverable		3,733	-	3,733	5,515
Dollar cheque received but not in account		375	-	375	-
Communion Silver		11,650	-	11,650	11,650
Staging		4,950	-	4,950	4,950
Laptop/Projector/Screens		1,310	-	1,310	1,310
Flower Pedestal		235	-	235	235
Safe		306	-	306	306
Equipment purchased by the Choir		854	-	854	854
Streaming Equipment		5,627	-	5,627	5,627
New Chairs		17,796	-	17,796	17,796
Total Other Assets Estimated		46,836	-	46,836	48,243
Liabilities					
Independent Examiner's Fee		240	-	240	220
Accounts Preparation Fee		180	-	180	165
Total Estimated Liabilities		420	-	420	385

The notes on pages 14 to 18 form part of these accounts.

The accounts were approved by the Kirk Session and the Congregational Board on
21st March 2024

For and on behalf of the Kirk Session and Congregational Board

Notes to the Accounts

1. Basis of Accounting

These accounts are prepared on the Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

a. Fund Accounting

Unrestricted Funds are those funds which can be used at the discretion of the trustees in furtherance of the objects of the charity

Restricted Funds are those funds which can only be used for specific purposes as specified by the donor or when the funds have been raised for a specific purpose.

2. Movement of Funds

	1st January 2023	Receipts	Payments	Transfers	31st December 2023
Unrestricted Funds					
General Fund	62,717	163,039	(64,507)	(89,789)	71,460
Designated Funds					
Fabric & Capital Expenditure	-	-	-	90,000	90,000
Flower Fund	175	-	-	-	175
Youth Fund	196	-	-	-	196
Subtotal Central Church U/R Funds	63,088	163,039	(64,507)	211	161,831
Designated Funds (Groups)					
The Guild	192	-	-	(192)	-
Sunday School (JAM)	19	-	-	(19)	-
The Bridge Choir	-	-	-	-	-
Total Unrestricted Funds	63,299	163,039	(64,507)	(211)	161,831
Restricted Funds					
Flower Fund	67	700	(585)	-	182
Benevolent Fund	539	-	-	-	539
Various Small Restricted Fabric	60	90	(150)	-	-
Total Restricted Funds	666	790	(735)	-	721
Total Funds	63,965	163,829	(65,242)	-	162,552

Purposes of Funds

Unrestricted Funds:

These are the total funds available to the church for its general purposes. A number of groups operating on a petty cash basis are included within this fund, as they are part of the general activities of the church. This includes the Social and Fundraising Groups. These are not separate organisations within the church but set up in order that these activities are coordinated by a separate team.

Designated Funds:

Fabric & Capital Expenditure Fund: Following receipt of a very generous legacy bequeathed to us near the end of 2023 the trustees have designated the sum received for future fabric & capital expenditure. These funds can be 'undesignated' in future and used for another purpose if required.

Flower Fund: Set aside by the trustees to be used for expenditure on flowers for the church.

Youth Fund: This is to be used for work with young people, having been set up with the remaining funds transferred from the CHILL bank account to the Church

Other designated funds: each of these funds represents individual groups within the church as described by the fund.

Restricted Funds:

Flower fund: This fund was initially set up with contributions donated at Betty Colquhoun's funeral in 2012 and is to be used, as specified by Betty's family, for floral displays in the church. Donations for weekly flowers made by members of the congregation throughout the year are also added to this fund.

Benevolent Fund: This fund holds monies donated specifically for use by the minister for disbursement to the sick and needy as seen fit.

3. Trustee Remuneration and Related Party Transactions

During the year, one Trustee received reimbursement of expenses incurred totaling £522 (2022: £570) for travel and telephone usage. No other trustees or related parties received expenses during the year.

No trustees or related parties received any form of remuneration.

4. Analysis of Donations

		2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Note		£	£	£	£
WFO Scheme (non-Gift Aid)		7,060	-	7,060	7,252
Gift Aid Donations		29,538	-	29,538	31,582
Gift Aid Tax Recovered		11,169	-	11,169	6,160
Ordinary Offerings (Open Plate)		5,371	-	5,371	3,918
Gift Day		-	-	-	-
Other Offerings		-	700	700	542
Donations		809	90	899	2,173
Total Donations		53,947	790	54,737	51,627

5. Analysis of Receipts from Fundraising Activities

		2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Note		£	£	£	£
Coffee Bars/Teas		4,737	-	4,737	2,185
Easy Fundraising		57	-	57	111
Fundraising Fayres		2,583	-	2,583	1,908
Other Fundraising Events (Afternoon teas)		2,459	-	2,459	1,350
Sale of old chairs		80	-	80	250
Total Fundraising Receipts		9,916	-	9,916	5,804

6. Analysis of Gross Trading Receipts

		2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Weddings and Funerals		1,270	-	1,270	1,680
Rental of Premises		6,343	-	6,343	6,471
Total Trading Receipts		7,613	-	7,613	8,151

7. Analysis of Receipts from other Charitable Activities

		2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Bank Compensation		50	-	50	-
Total		50	-	50	-

8. Analysis of Cost of Generating Funds

		2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Offering Envelopes		89	-	89	187
Coffee Bars and teas		215	-	215	340
Fundraising Events(Fayre/A'noon tea/Xmas post)		333	-	333	43
Total		637	-	637	570

9. Analysis of Cost of Charitable Activities

	Note	2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Ministry & Mission Allocation		24,888	-	24,888	31,864
Presbytery Dues		621	-	621	1,345
Minister's Expenses - Travel/phone		522	-	522	570
Pulpit Supply & Travel Expenses		2,557	-	2,557	1,609
Fabric Repairs & Maintenance		11,915	150	12,065	6,865
Locum Costs		3,808	-	3,808	-
Grounds Maintenance		60	-	60	486
Cleaning Expenses		4,507	-	4,507	6,010
PPE & Safety		-	-	-	-
Council Tax		-	-	-	-
Heat & Light (net)		6,523	-	6,523	5,249
Hall Broadband & IT costs		545	-	545	371
Insurance		3,414	-	3,414	3,205
Stationery, Printing & Postage		914	-	914	834
Worship Resources		2,540	-	2,540	2,972
Bank Charges		419	-	419	367
Church Organisation Costs		-	-	-	58
Gift/Book Vouchers		-	-	-	-
Life & Work Magazine		-	-	-	-
Flowers/Wreath/Cards		-	585	585	569
Church events/other expenses		72	-	72	-
Donations made		180	-	180	420
Total Payments for Charitable Activities		63,485	735	64,220	62,794

10. Analysis of Governance Costs

	Not	2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Cost of Independent Examination		220	-	220	200
Accounts Preparation Fee		165	-	165	150
Total Governance Costs		385	-	385	350

11. 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 £30,135 and the maximum stipend (in the 5th and subsequent years) £37,032.

12. Charitable Donations as part of Charitable Objectives

Donations made to other Christian charities, where the church's charitable objective of mission can be fulfilled through one of these organisations and have much greater impact than our own church working in isolation. The 2023 donations were made in lieu of pulpit supply by one of our visiting ministers, at his request and as agreed with the trustees.

	2023	2022
	£	£
Athol Baptist Centre	180	420
Total	180	420

13. Collections for Third Parties

These funds were received via Retiring Offerings, Christmas Post etc, where funds were raised specifically for an external organisation. These funds are not recorded as receipts or payments in the receipts and payments account on page 12, as the church is acting as agent for the other organisations listed.

	2023	2022
	£	£
The Basics Trust	315	-
Scottish Bible Society	-	190
Poppy Scotland	261	286
Christian Aid	600	110
West Lothian Foodbank	168	501
CoS (Mulanje Hospital Appeal)	377	172
Edinburgh Children's Hospital Charity	-	117
Scottish Refugee Council	-	94
Scottish Bible Society (Ukraine Appeal)	134	683
Leprosy Mission	175	89
Home Start West Lothian	-	107
The ShelterBox Trust	-	107
The Brock	272	-
Christian Aid (Turkey Earthquake Appeal)	511	-
Christians Against Poverty	124	-
British Red Cross (Israel/Palestine Appeal)	124	-
Cutting Edge Theatre	160	-
Totals	3,221	2,456

The following donation collected in 2022 will be passed on at the appropriate time		
	£	£
Leaving Collection	-	215
Total	-	215