

Scottish charity number: SC011448  
Congregation number: 221331

## **St Andrew's Church of Scotland, Bo'ness**

Annual Report and Receipts and Payments Accounts  
Year ended 31 December 2023

# St Andrew's Church of Scotland, Bo'ness

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# St Andrew's Church of Scotland, Bo'ness

## Report of the Trustees for the year ended 31 December 2023

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The Trustees present the annual report and accounts for St Andrew's Church of Scotland, Bo'ness for the year ended 31 December 2023.

### Reference and administrative information

Charity name: St Andrew's Church of Scotland, Bo'ness  
Charity registration number: SC011448  
Congregation number: 221331  
Church address: The Church Office  
Grahamsdyke Avenue  
Bo'ness  
EH51 9DT  
Bankers: Royal Bank of Scotland, 2 Newmarket Street, Falkirk, FK1 1JX  
Bank of Scotland (Linlithgow), PO Box 1000, BX2 1LB

### Constitution and governance

The Church is a Church of Scotland congregation established under the unitary form of constitution.

The Elders serving on the Kirk Session are the trustees of the charity and have been 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. The Kirk Session is responsible for the recruitment, appointment, induction and training of new trustees, when required.

The Kirk Session met 14 times during the year, with meetings considering both the practical and spiritual matters of the church. Routine business is dealt with by circulation of papers.

The Trustees who served during the year (Elders and Treasurer) were as follows:

#### Elders

Rev Derek Gunn	Interim Moderator (appointed 1 March 2023)
Rev David Wandrum	(resigned 28 February 2023 – Interim Moderator till that date)
Neil MacLennan	Session Clerk
Keith Aitken	
Gillian Blair	
Mary Ewen	
Douglas Farmer	
Carol Findlay	
Isobel Gibson	
Anne Mahoney	
Kirsty Mahoney	(appointed 12 February 2023)
Rae Manger	(appointed 12 February 2023)
Bernice Niblo	
Graham Taylor	(appointed 30 January 2024)
Walter Williamson	

#### Treasurer

Keith Palmer (appointed as Trustee on 23 May 2023)

Day to day oversight for financial matters is delegated to the Treasurer, working with the Administration Task Group. The Church and manse are owned by the General Trustees of the Church of Scotland.

### 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.

# St Andrew's Church of Scotland, Bo'ness

**Report of the Trustees** for the year ended 31 December 2023

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## **Achievements and performance**

### ***Congregational life***

#### *Appointment of Treasurer*

In 2022 the church's longstanding treasurer, Mr Con Kelly, announced his decision to resign, having served for many years as an elder and treasurer. We were grateful for the work Con did in that capacity and for the service that he and his wife, Dorothy, contributed to the church. We wished them well as they went off to spend an extended time in Ireland. It meant that the year began with the need to appoint a new Church Treasurer. Once again, we were blessed when, in January 2023, a well qualified candidate, Mr Keith Palmer, offered his services for the post and we were delighted to appoint him as treasurer.

#### *World Day of Prayer*

An important event took place on 3 March 2023 when, at the invitation of the Bo'ness Churches Together, St Andrew's Church hosted the service for the World Day of Prayer. This is a global ecumenical service which is held each year in March. In 2023 the order and contents of the service were written by the women of Taiwan. It was a moving service the theme of which concentrated on the need to pray about suffering and injustice in the world. The occasion was very well attended and members from all the Bo'ness churches participated in readings and prayers. A social gathering was held after the service at which a very warm atmosphere prevailed. The responsibility to host the World Day of Prayer in 2024 was formally passed on to St Mary of the Assumption Church and was gladly accepted by them.

#### *Petition to the General Assembly*

Also in March, the Kirk Session began giving consideration to whether or how online members of our church congregation could be permitted to vote online (rather than in-person only) at Congregational Meetings. The question was precipitated by two matters: firstly, because discussions about church union had been taking place over the last few years and it was clear that at some point it would be necessary to conduct a congregational vote; and secondly, because certain relaxations relating to online voting that had been introduced by the Church of Scotland during the Covid pandemic would be lapsing at the 2023 General Assembly. This meant that the only permitted way to vote at a Congregational Meeting would be in person, in church, on the day. Because St Andrew's members have long been accustomed to joining worship online and participating in business online, as well as attending in-person meetings, the Kirk Session decided to submit a petition to the General Assembly requesting approval of such online congregational voting. Consultation was held with the Convener of the Legal Questions Committee, following which a petition was prepared and submitted in the name of St Andrew's Bo'ness to the 2023 General Assembly. The petition was ably presented to the General Assembly by Rev Derek Gunn Locum Minister, Session Clerk Neil MacLennan and church member Andrew Wells, all of whom spoke persuasively to the reasons behind the Petition. After a period of discussion and debate, the General Assembly agreed to instruct the Legal Questions Committee to bring forward proposals for the consideration of a future Commission of Assembly. These proposals would enable congregational meetings convened for any purpose to be held wholly in-person or by a combination of in-person and online (ie hybrid format). In November 2023, after wide-ranging consideration of the operational conditions that should apply and the necessary safeguards that would be required, a Protocol was prepared which proposed that, in addition to Congregational meetings being held wholly in-person, they may be held in hybrid form, meaning that attendees would be permitted to be present in-person or online. At the end of November, a meeting of the Commission of Assembly took place and approved the Protocol. The decision took effect from 1 December 2023. It proved a satisfactory outcome to the petition that was put forward by St Andrew's Kirk Session.

#### *180<sup>th</sup> Anniversary Celebrations 1843 - 2023*

The main event of the year took place on 12 and 13 August 2023 when celebrations were held to mark the 180<sup>th</sup> Anniversary of St Andrew's Church. Invitations were sent to current and former members of the church and to people and groups in the wider community. Requests for photos and memorabilia were made and many memorable contributions were received and displayed at a St Andrew's Exhibition over the two days of the Anniversary celebrations.

# St Andrew's Church of Scotland, Bo'ness

Report of the Trustees for the year ended 31 December 2023

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## **Achievements and performance (continued)**

### ***Congregational life (continued)***

#### *180<sup>th</sup> Anniversary Celebrations 1843 – 2023 (continued)*

On Saturday 12<sup>th</sup> August we were able to welcome visitors who not only enjoyed the memories and stories evoked by the Exhibition but who also attended a Celebration Party offering food and activities and music played by the church worship team. It included a wonderful performance of dance and song by young people. On Sunday 13<sup>th</sup> the Exhibition continued and there was a Celebration Worship Service led by Rev Derek Gunn. The lead organisers of the 180<sup>th</sup> Anniversary Celebrations were the members of the St Andrew's outreach and pastoral care team who put in an enormous amount of work to make it all come together in a most wonderful way. Many other people were involved and thanks were expressed to them and to all who kindly offered contributions to the Exhibition.

#### *Church Groups and Regular Events*

The church hall continued to be used on a weekly basis by the Boys' Brigade, Guides, the Tuesday Club, the Men's Group and the Friday Youth Café. A number of family birthday parties and celebratory occasions were held in the hall during the year. We also saw many other social activities taking place during the year, as described elsewhere in this report.

### ***Worship***

Sunday Worship was conducted every Sunday on a face-to-face basis, live-streamed and also made available as a recording on the Church website.

Holy Week was celebrated with our sister Congregations from the different denominations in the town of Bo'ness. The Easter Sunday Service was centred around reports from "Jerusalem News" – filmed interviews as if TV cameras had been present for the events of that first Holy Week. Thanks are given to 2nd Bo'ness Boys' Brigade Company for the work that they put into this.

As mentioned earlier, we held a Service of Celebration for our 180th anniversary on 13th August. As a congregation we were delighted that a former Minister, The Very Rev Albert Bogle and his wife - or should we simply say Albert and Martha - joined us on that day. Albert preached a sermon on the theme of Crossroads and the thought that celebrating the past points us towards the future. We celebrated our young people by showing clips of the recent Summer Holiday Club, and another wonderful feature of worship that day was the inclusion of hymns written over the years by members of the congregation. Representatives from local Congregations joined us and brought messages from their congregations. Following the service, we shared a time of friendship and fellowship as we enjoyed lunch.

The Sacrament of Holy Communion was celebrated on five occasions during the year, including an early Easter Morning celebration. Members of the Congregation also took part in celebrating the Sacrament of Holy Communion at Linlithgow Care Home on two occasions, the first being Easter Monday and the second on 6th November which was combined with an Act of Remembrance. Following our own Remembrance Sunday Service, members of the Congregation shared in the town service with our Boys' Brigade Company laying a wreath. Towards the end of the year, as a result of the main church heating system being condemned, the Sunday Services were conducted in the Hall. It was decided, on that basis, that the Watchnight Service would be on Zoom with a short face-to-face service on Christmas Day.

The regular Kirk Session meetings were opened with a short Act of Worship consisting of Reading, reflection and prayer and were closed with prayer. Our Wednesday group met regularly for Worship including themed reflection led by an Elder, Douglas Farmer.

### ***Mission plan***

Kirk Session continued to meet, usually on the last Tuesday of the month, and attended to the business of the church. At these meetings, the Session continued to engage with the Five Marks of Mission, in a programmed way to guide our thinking on the Mission of our own Congregation.

# St Andrew's Church of Scotland, Bo'ness

**Report of the Trustees** for the year ended 31 December 2023

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## **Achievements and performance (continued)**

### ***Mission plan (continued)***

In terms of the Cluster Plan, a series of meetings were planned by Presbytery for late September/early October. At the first of the meetings, the Presbytery Mission Plan was remitted back to the Committee to discuss further the rationale behind decisions where there was significant impact on the Congregation(s) involved. The Cluster Plan was also changed when the Congregation of Carriden Parish Church decided to dissolve. It duly did so on 31 December 2023 with its Parish being conjoined to the Parish of St Andrew's under the care of their (Locum) Minister and Kirk Session.

At the end of 2023, the Presbytery Mission Plan remained to be agreed and therefore no progress could be made on our specific Cluster.

### ***Outreach and Pastoral Care***

After Sunday morning worship we were able to continue serving refreshments and social mixing. This informal opportunity to meet in person and exchange family and other news is invaluable.

We also held six afternoon tea events in the church hall, three in the spring and three in the later part of the year. Two of the afternoon teas were fundraising events which included a daffodil tea in March to raise funds for Strathcarron Hospice and another in aid of Macmillan Cancer Support in October. One of our elders facilitated a quiz at some of the events and these were much enjoyed and well attended by current and past members of the congregation.

Cards and small gifts were made and delivered to senior members of our congregation for Easter, Mother's Day and Father's Day and Christmas, with additional gifts for our children at these special times. A very successful Summer Holiday Club was organised which was very well attended by local primary schoolchildren (see Youth Activities for details). This opportunity to provide a safe play and craft area while teaching our children about Jesus is key to our outreach and discipleship.

Pastoral care contact with our wider congregation was continued with personal visits, telephone calls and cards on significant events and anniversaries. We lost four longstanding members of our congregation during the year but were able to remember and support their families.

The Pastoral Care team were heavily involved in the successful 180th Anniversary Celebrations which have already been described above. The team also arranged a congregational Christmas Dinner which was held on 18th December at which full festive fare was made and served by Pastoral Care team members. The food and entertainment were much enjoyed by all those attending and in a very special way it rounded off all our social activities for 2023.

### ***Youth Activities***

The Summer Holiday Club this year had "Seaside Rock" as its theme and it was held during the week 7 – 11 August. Sixty primary age children registered, although the numbers attending varied day by day. It was very successfully led by excellent volunteers and the children enjoyed the food and experienced fun and games and the many activities that were on offer. We were able to use the BB marquee for this in the church garden. The holiday club was supported by local donations and it was free to the children. Many parents appreciated all the work that went into it and said how much their children liked it.

The Youth Cafe is for young people of secondary school age and it runs most Friday evenings during term time. It is a safe space for young people to hang out with their friends and normally around 50 - 60 will come. They enjoy the comfy seats, games consoles, pool table, graffiti table, air hockey, and music. There is also a tuck shop and hot food is served. It is led by a pool of wonderful volunteers who have been PVG checked. Parents have remarked on how much their child enjoys the youth cafe and that they look forward to it each week.

The Kirk Session also supported the activities of the 2nd Bo'ness Boys Brigade Company with an award of £1,000 from the funds held in the Youth & Community programme.

# St Andrew's Church of Scotland, Bo'ness

**Report of the Trustees** for the year ended 31 December 2023

## ***Avenue Youth & Community programme/Bounce Higher Children & Families programme***

The Avenue and Bounce Higher programmes remained suspended in 2023.

## ***The Tuesday Club***

With the increasing incidence of dementia within the general population, the service provided by the Tuesday Club continues to be appreciated by families in the Bo'ness community. The Club meets weekly in St Andrew's Church hall. Through a programme of fellowship, food, activities, music, entertainment and outings, the Tuesday Club provides support for around 10-12 people with dementia, and their carers. The Club members enjoy the company of others and the activities, all of which are delivered by a paid Co-ordinator and up to 10 volunteers who commit to giving their time for the benefit of others.

In the economic climate, raising funds to ensure that the work of the Tuesday Club can continue is a constant challenge. In 2023 the Club was fortunate to receive a number of substantial private donations and awards from local bodies. The latter included grants that were kindly given by the Management Group and volunteer staff of Branches Shop and by Miller Homes Staff Community Fund; also by the Bo'ness Churches Together who donated the proceeds of the Advent Christmas Tree event. The Tuesday Club is grateful for all the financial contributions received.

## **Future plans**

In the previous section under Mission Plan, we noted that the Presbytery Mission Plan was remitted back to the committee for further discussion. At the end of 2023, it remained to be agreed and consequently our future plans cannot properly be determined until this has been resolved.

## **Financial review**

### ***Principal sources of funding***

The Church is primarily funded by church members through their offerings and the associated Gift Aid.

### ***Results for the year***

The Accounts for the year are set out on pages 7 to 11. The Receipts and Payments Account on page 7 shows a surplus of £4,822 (2022: deficit of £10,583), comprising a surplus on unrestricted funds after transfers of £4,487 (2022: deficit of £4,726) and a surplus on restricted funds after transfers of £335 (2022: deficit of £5,857).

The total funds of the church at the year-end are £68,094 (2022: £63,272).

### ***Reserves***

It is the policy of the church to maintain unrestricted funds of approximately 3 months' unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the Church to be maintained. Per the Statement of Balances on page 8, the general fund at 31 December 2023 amounted to £31,391 (2022: £26,904) which meets this policy.

A long term liability is owed to the Church of Scotland for our Giving to Grow (previously known as Ministry and Mission) contribution of £68,897. The congregation repays this outstanding balance as and when funds are available to do so. The Kirk Session has agreed to pay the shortfall in the current year's contribution of £3,835 during 2024. There is no interest applied to this debt.

Proceeds of the sale of the old church manse are held by the General Trustees of the Church of Scotland on behalf of the congregation to meet the cost of future fabric maintenance.

**Signed on behalf of the Trustees on 14 May 2024.**



**Neil MacLennan**  
**Session Clerk/Trustee**

# St Andrew's Church of Scotland, Bo'ness

## Report of the Independent Examiner to the Trustees for the year ended 31 December 2023

I report on the accounts of the Church for the period ended 31 December 2023 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 (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 seeks explanations from the trustees concerning 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

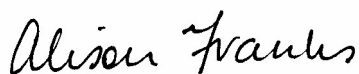
In the course of my examination, no matter has come to my attention

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 (as amended), and
- 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.



**Alison Franks CA**

*Director*

Cornerstone Accounting Ltd  
Chartered Accountants

11 Erngath Road  
Bo'ness  
EH51 9DP

Date: 20 May 2024



# St Andrew's Church of Scotland, Bo'ness

## Receipts and Payments Account

For the year ended 31 December 2023

	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
<b>Receipts</b>						
Offerings	22,943	-	22,943	26,936	-	26,936
Special collection for Ukraine	-	-	-	3,434	-	3,434
Other donations	4,735	8,890	13,625	-	2,650	2,650
Gift aid recovered	4,269	-	4,269	4,500	-	4,500
Grants	-	1,000	1,000	-	3,500	3,500
Receipts from fundraising activities	798	-	798	-	-	-
Weddings and funeral income	-	-	-	-	598	598
Congregational organisation income	-	1,868	1,868	-	3,008	3,008
Manse letting income	13,740	-	13,740	12,686	-	12,686
Receipts from the Consolidated Fabric Fund	2,880	-	2,880	-	6,264	6,264
Bank interest	-	44	44	-	24	24
<b>Total receipts</b>	<b>51,965</b>	<b>11,802</b>	<b>63,767</b>	<b>47,556</b>	<b>16,044</b>	<b>63,600</b>
<b>Payments</b>						
Giving to Grow contributions	12,000	-	12,000	12,000	-	12,000
Presbytery dues	805	-	805	1,721	-	1,721
Minister's expenses	-	-	-	951	-	951
Locum/vacancy costs	12,022	-	12,022	10,962	-	10,962
Gross salaries	3,257	6,901	10,158	2,054	6,165	8,219
Pension costs	-	-	-	1,399	-	1,399
Congregational organisation costs	-	1,960	1,960	-	3,007	3,007
Pastoral events	697	-	697	382	-	382
Donations (2023: Boys Brigade; 2022: UNICEF)	-	1,000	1,000	3,434	-	3,434
Return of unused grant	-	-	-	-	5,031	5,031
Heat, light and water rates	4,629	-	4,629	4,507	300	4,807
Insurance	4,581	-	4,581	4,106	-	4,106
Fabric repairs and maintenance - church and grounds	3,677	-	3,677	-	7,200	7,200
Fabric repairs and maintenance - manse	155	-	155	452	-	452
Manse letting fees	1,685	-	1,685	2,642	-	2,642
Minibus expenses	1,999	968	2,967	3,162	880	4,042
Equipment and equipment rental	-	216	216	609	-	609
Office costs	-	-	-	-	122	122
IT costs	1,112	-	1,112	1,528	-	1,528
Bank and payment processing charges	-	122	122	-	162	162
Payroll processing fees	180	-	180	180	180	360
Independent examination fees	700	-	700	650	-	650
Miscellaneous expenses	279	-	279	397	-	397
<b>Total payments</b>	<b>47,778</b>	<b>11,167</b>	<b>58,945</b>	<b>51,136</b>	<b>23,047</b>	<b>74,183</b>
<b>Surplus/(deficit) for the year before transfers</b>	<b>4,187</b>	<b>635</b>	<b>4,822</b>	<b>(3,580)</b>	<b>(7,003)</b>	<b>(10,583)</b>
<b>Transfers</b>	<b>300</b>	<b>(300)</b>	<b>-</b>	<b>(1,146)</b>	<b>1,146</b>	<b>-</b>
<b>Surplus/(deficit) for the year after transfers</b>	<b>4,487</b>	<b>335</b>	<b>4,822</b>	<b>(4,726)</b>	<b>(5,857)</b>	<b>(10,583)</b>
<b>Total funds brought forward</b>	<b>26,904</b>	<b>36,368</b>	<b>63,272</b>	<b>31,630</b>	<b>42,225</b>	<b>73,855</b>
<b>Total funds carried forward</b>	<b>31,391</b>	<b>36,703</b>	<b>68,094</b>	<b>26,904</b>	<b>36,368</b>	<b>63,272</b>

The notes on pages 9 to 11 form part of these financial statements.

# St Andrew's Church of Scotland, Bo'ness

## Statement of Balances

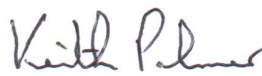
As at 31 December 20223

	Opening balance £	2023 Surplus for year £	Closing balance £	Opening balance £	2022 Deficit for year £	Closing balance £
<b>Bank and cash</b>						
Church current account	63,272	4,822	68,094	73,855	(10,583)	63,272
<b>Total bank and cash</b>	<b>63,272</b>	<b>4,822</b>	<b>68,094</b>	<b>73,855</b>	<b>(10,583)</b>	<b>63,272</b>
<b>Represented by:</b>						
Unrestricted fund		5	31,391			26,904
Restricted funds		6	36,703			36,368
			<b>68,094</b>			<b>63,272</b>
<b>Statement of assets</b>						
Minibus			Low value			Low value
Water rates refund due			4,301			1,518
Gift aid due			2,903			1,603
			<b>7,204</b>			<b>3,121</b>
<b>Statement of liabilities</b>						
Giving to Grow (previously M&M) contribution - accumulated			65,062			60,016
Giving to Grow contribution - current year			3,835			5,046
Independent examination fees (2022 and 2023)			1,400			700
Pensions due			127			-
Other creditors - roof repairs, electricity			1,807			-
			<b>72,231</b>			<b>65,762</b>

The financial statements on pages 7 to 11 were approved by the Trustees on 14 May 2024 and signed on their behalf by the undernoted:



**Neil MacLennan**  
Session Clerk/Trustee



**Keith Palmer**  
Treasurer/Trustee

# St Andrew's Church of Scotland, Bo'ness

## Notes to the financial statements

For the year ended 31 December 2023

### 1. Accounting policies

#### **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance 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 in 2007.

#### **Basis of financial statements**

The financial statements have been prepared on a receipts and payments basis. All voluntary income, income from tax recoveries on Gift Aid and bank interest is accounted for when received. Expenditure is recognised when paid.

#### **Receipts and payments account**

For the purpose of the receipts and payments account as shown on page 5, funds are defined as follows:

**Unrestricted** funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds. Some unrestricted funds have been defined as

**Designated funds** by the Trustees where they have been ringfenced for a specific purpose.

**Restricted** funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

### 2. Grant income

During the year, we received the following grants:

	2023	2022
	£	£
<b>Tuesday Club</b>		
Miller Homes - general club expenses	1,000	-
Falkirk Council - general club expenses	-	3,000
Falkirk Council - minibuss repairs	-	500
	<u>1,000</u>	<u>3,500</u>

### 3. Transactions with Trustees and related parties

During the year, no Trustees received remuneration in their role as Trustees (2022: nil). Derek Gunn, in his role as Locum Minister, received Pulpit supply and Pastoral support fees totalling £10,962 (2022: £10,962) and travel expenses of £1,060 (2022: £951). 6 other Trustees had expenses reimbursed for purchases made on behalf of the church: Gillian Blair £56; Mary Ewen £244; Carol Findlay £80; Anne Mahoney £110; Rae Manger £310; and Bernice Niblo £81.

Sanctus Media Limited is a not for profit company formed by members of the church and on whose board 2 trustees currently sit. Donations for the church of £40 were processed through this company in the year and a further £27 was received after year-end relating to 2023. In addition, equipment costing £216 was purchased from them for the use of the church.

Total donations by Trustees in the year were £10,109 (2022: £9,756).

There were no transactions with related parties in the year.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of ministers' stipends and employer's contributions for national insurance, pensions and housing and loan funds. 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 fifth and subsequent years) was £37,032.

# St Andrew's Church of Scotland, Bo'ness

## Notes to the financial statements

For the year ended 31 December 2023

### 4. Volunteer time

The Church relies heavily on the contribution of significant volunteer time for the delivery of its programme of activities. This has not been quantified for the purposes of these accounts.

### 5. Unrestricted funds

	Balance at 01.01.23	Receipts	Payments	Transfers	Balance at 31.12.23
	£	£	£	£	£
General fund	25,251	51,965	(47,778)	300	29,738
Designated youth café fund	97	-	-	-	97
Designated social outreach fund	743	-	-	-	743
Designated benevolent fund	813	-	-	-	813
<b>Total unrestricted funds</b>	<b>26,904</b>	<b>51,965</b>	<b>(47,778)</b>	<b>300</b>	<b>31,391</b>

#### ***Explanation of funds***

*The General Fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

*The Designated youth café fund* represents ringfenced income and expenditure managed by the Youth Cafe. This is to be spent on café equipment in 2024.

*The Designated social outreach fund* represents ringfenced funds to support social outreach in the local community and will be spent in 2024.

*The Designated benevolent fund* represents ringfenced funds to support those in need in the local community. We intend to actively seek opportunities to spend this fund in 2024.

### 6. Restricted funds

	Balance at 01.01.23	Receipts	Payments	Transfers	Balance at 31.12.23
	£	£	£	£	£
Bounce higher fund	13,156	26	(60)	-	13,122
Avenue youth project fund	9,293	18	(1,278)	-	8,033
King's club fund	1,000	-	-	-	1,000
Tuesday club fund	7,703	11,758	(9,829)	(300)	9,332
Shalom counselling fund	2,018	-	-	-	2,018
India children's work fund	438	-	-	-	438
Kitchen refurbishment fund	338	-	-	-	338
Church refurbishment fund	1,350	-	-	-	1,350
Carpet replacement fund	100	-	-	-	100
Other restricted funds	972	-	-	-	972
<b>Total restricted funds</b>	<b>36,368</b>	<b>11,802</b>	<b>(11,167)</b>	<b>(300)</b>	<b>36,703</b>

***Explanation of funds - see overleaf***

# St Andrew's Church of Scotland, Bo'ness

## Notes to the financial statements

For the year ended 31 December 2023

### 6. Restricted funds (continued)

#### *Explanation of funds*

The *Bounce higher fund* represents funds raised to support the Bounce Higher programme.

The *Avenue youth project fund* represents funds raised to fund the salary of a youth worker and the provision of activities for young people.

The *King's club fund* represents funds given for the King's Club children's ministry.

The *Tuesday club fund* represents funds given for the Tuesday Club service.

The *Shalom counselling fund* represents funds received towards the counselling service.

The *India children's work fund* represents funds received towards our partner projects in India.

The *Kitchen refurbishment fund* represents funds raised for the kitchen refurbishment.

The *Church refurbishment fund* represents funds raised for the church refurbishment.

The *Carpet replacement fund* represents funds raised for the replacement of the Sanctuary carpet.

The *Other restricted funds* represents small, short term restricted funds including VAF/Soul Touch and Heart to Heart.

### Appendix

#### Funds held on behalf of the Congregation by the Church of Scotland General Trustees

##### *Church of Scotland Consolidated Fabric Fund*

	2023
	£
Capital account	
Balance at 1 January	54,747
Drawdowns	<u>(2,880)</u>
Balance at 31 December	<u>51,867</u>
Revenue account	
Balance at 1 January	1,316
Revenue account interest	58
Deposit fund interest	1,989
Administration costs	(55)
Transfer in	<u>46</u>
Balance at 31 December	<u>3,354</u>
Temporary account	
Balance at 1 January	45
Interest	1
Transfer out	<u>(46)</u>
Balance at 31 December	<u>-</u>
Total funds held	<u><u>55,221</u></u>