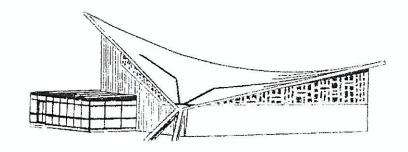
The Church of Scotland Boghall Parish Church of Scotland, Bathgate



Congregation No: 020137

Scottish Charity No: SC 001881

Receipts and Payments Accounts for Year ended 31 December 2023

Reference and Administrative Information

Charity Name:

Boghall Parish Church of Scotland, Bathgate

Charity Registration Number:

SC001881

Congregation Reference No:

020137

Contact Address:



Trustees



EH48 1NL

Bankers

Bank of Scotland 50 Hopetoun Street Bathgate EH48 4EU

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 Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and, normally, meets ten times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session, which normally meets ten 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.

The following information detailing Objectives and Activities of the congregation of Boghall Parish Church of Scotland, Bathgate has been broken down into relevant headings and there may be a slight overlap with some items.

Mission Statement

The Mission Statement of Boghall Parish Church of Scotland, Bathgate, reads

"By God's Grace, we seek to serve Him in our community and elsewhere, by sharing the love of Jesus, and to grow in our faith and fellowship through the reading and preaching of His Gospel, and prayer."

Trustees' Annual Report (cont.) Year ended 31 December 2023

We continue to feel some effects from the COVID pandemic, with some members of the Congregation continuing to worship online rather than in person. We are facing the biggest reorganisation of resources in the
history of the Church of Scotland and will be developing the Church Grouping with Bathgate Parish Church.
We continue to adapt to positive plans for the future. Our Interim Moderator,
gives invaluable advice and support for which we are very grateful.
We continue to provide worship every Sunday, led by a number of visiting Ministers and Worship leaders. We
are very grateful for their contributions and view this as a positive experience, hearing different voices leading
Worship and introducing new thoughts on scripture.
Throughout all this change we continue to worship, pray, and provide pastoral care and outreach, making
Boghall Church a centre of Worship at the heart of our Community.
The Church and hall buildings are used throughout the week for several all-age activities, including the various
youth organisations, the Guild, the many sub-groups forming the Congregational Board and Kirk Session. We
also offer Hall Lets for birthday parties. Regular community groups are the Tae Kwon-Do, Gamblers
Anonymous and Artlink - a charity helping people with mental health needs. Artlink has just been given a
substantial grant to develop a "Boghall Community Growing and Cooking Group" along with the Church,
Boghall Drop in Centre and schools. The plan is to enable vegetables to be grown in raised beds and then to use
the produce to provide meals and cookery classes.
Another new innovation is our Friendship Cafe which takes place on Wednesday mornings during school term
time, when pupils from Boghall Primary School come and serve tea and coffee, play games and chat with those
members of the Congregation who come along. This is an experience enjoyed by all.
The activities of the Congregation require the generous giving of time, talents, and money on the part of
members and adherents. Thanks are due to our Treasurer, who does a wonderful job overseeing
our finances and to our two Session Clerks

Achievements and Performance

the Church.

Our current roll of Church membership is 179 adults. The average attendance at Sunday morning services is approx. 60 members. In addition, worship is streamed via our Facebook in order that anyone can view and take part throughout the week. A recording of worship is also posted on our YouTube channel. DVD recordings are issued to those with no access to the internet. This ensures that Boghall Church reaches out to the maximum number of people possible, in accordance with our Mission Statement. Most of our organisations, under the supervision of the Kirk Session, also continue to be well attended, and adequately staffed. The Church has its own Facebook page and website to advertise events.

Trustees' Annual Report (cont.) Year ended 31 December 2023

Worship

Sunday morning worship continues although, we have no Minister. We have built up a rota of mainly retired Ministers and Readers. Many are already known to the Congregation. They comment on how much they enjoy coming to Boghall and the warm welcome they receive. Members of the Congregation take an active part in worship every week contributing with readings and prayers. During the year, Services have been led by the Girls Brigade, the Outreach Group and the Guild.

We have occasional "Cafe Churches" during the year. These take place in the hall, sitting at tables and enjoying tea and coffee before Worship. This slightly less formal Worship has seen us having speakers from the Foodbank and Christians Against Poverty and also a united Service on Christmas Day.

We held our annual Christmas Celebration in December with choirs from the Girls Brigade, St Columba's RC School and Boghall Primary School taking part. Their joyful singing along with readings, prayers and congregational singing was enjoyed by a large Congregation.

An informal form of Worship takes place on Tuesday afternoons as a "House Group". The Group had its beginnings in a home setting but, at the tail end of COVID restrictions, it had to move to the Church premises to comply with public health measures. It continues to meet in the Church as this suits most people and also encourages some members to attend who otherwise might not have been able to. Numbers vary with an average of 10 participants. A typical meeting lasts about an hour, in which there is some Bible reading, hymns, chat and a bit of laughter! Everyone is free to chip-in and all views are respected. Sometimes there is a cup of tea and occasionally the Group ventures out; the Group enjoyed a lunch at the Cairn Hotel in the summer. We are grateful to who facilitate this. New faces are always welcome.

At Boghall, worship continues to be an inclusive and shared experience, utilising a variety of formats and the talents of the Congregation.

Outreach

We have a dynamic Outreach Committee working on behalf of the Church to engage with the local community and bring wider issues to the Congregation for action.

We delivered an all age Worship to celebrate the King's Coronation which was well received.

We continue our work and links with many organisations including; HIV/AIDS charities, Christian Aid,

Blythswood Care shoebox appeal and River Kids providing toys for children at Christmas.

Our Harvest Service raised a substantial amount of money in aid of the Syrian earthquake.

We have promoted the Scottish Bible Society's "Bibles for Bairns" initiative of which £2,000 has since been donated to help with their funding (taken from Bibleworld funds). We supported the VIVA Boghall Fun Day by providing a Malawi tea tent with all donations being sent to the charity.

We continue our support of Dr Graham's Homes, Kalimpong in India and the Mulanje Mission Hospital either directly or through EMMS.

Our links with the schools in Boghall continue to thrive. Scripture Union "On Your Marks" booklets were donated to every Primary 7 pupil to help prepare them for life at the Academy. Boghall Primary again held their Christmas Service in the Church. Moore House School continues to make soup for the Artlink Project and are enjoying the use of the Music Room set up in the Church Halls. We also visit the local high school on a regular basis offering support and Mission where we can.

Year ended 31 December 2023

Youth

The Boys Brigade disbanded in February due to a lack of suitable leadership.

The Sunday Seekers finished at the end of May when the numbers attending reduced to one. The money from the Sunday Seekers bank account was donated to Church funds to purchase a suitable TV for use in the Church Halls. Girls Brigade continues with dedicated Officers under their Captain, and a group of helpful parents. They took over the Christmas Post raising valuable funds.

The Youth Group continue to meet monthly on Sunday nights during term time. Activities include games and crafts. New for the year was playing netball and trying out musical instruments - thanks to Robert Gemmell. We've also enjoyed an Icecream Sunday, hot chocolate during the winter and Pizza Nights. Our Pizza Prayer featured at the Harvest Service. Thanks go to

Open to P7 and upwards, new faces would be most welcome - contact any of the leaders for more information.

Ecumenical

Bathgate Churches Together meets regularly. This comprises Bathgate Parish Church, (previously St John's Church and Bathgate High Church), Boghall Parish Church, the EU-UR Church and St Columba's Scottish Episcopal Church. Sadly the Roman Catholic Congregation decided to withdraw from the group. Services of Prayers for Christian Unity were held in all three Churches as were Advent Services and the World Day of Prayer was a joint Service. A Christmas Day Service was held in Boghall.

The Street Pastors continue their work in Bathgate at weekends helping vulnerable people and are sponsored by the various Churches.

For the first time, Bathgate Churches Together took a stall at Bathgate Market on the Saturday of Christian Aid Week. This was very successful and it is hoped it will become an annual event.

The sponsorship of a Flower Planter in George Street continues and is a visible example of our working together.

Pastoral

There are five people on the Pastoral Support Group - led by The Group and Church Elders stay in contact with members in their districts by visits and telephone calls as well as at Services at the Church, especially when we have tea and coffee after Sunday Worship. The Prayer Shawl Ministry continues to give comfort to those who need it and a card is delivered to members on the first anniversary of a bereavement. We have an active Prayer Circle with fifteen people lighting a candle in their own homes on a Wednesday night at 8pm to join together in prayer with a prepared liturgy. Prayers for all situations, either worldwide or personal are added and can be requested by anyone. Members of the Congregation make up the majority of volunteers at the Memory Cafe held monthly in Rosemount Gardens. The cafe provides activities and support, in a safe environment, for people living with dementia along with their carers. Pastoral lunches have restarted and afford another time of fellowship.

Year ended 31 December 2023

Stewardship Activities

We continue to make best use of all elements of Stewardship as we can - time, talents and money. The Church in Boghall would not function without the generous amount of time given by many people. Likewise their talents are essential in so many ways, both spiritual and practical.

Last November we held our extremely successful Christmas Fayre. It raised over £1,600 in the space of two hours. We welcomed a large number of families into our buildings - Santa Claus was kept busy and the teas and coffees afforded people a seat and a chat. We are very grateful to the large number of people who helped raise this marvellous amount and gave our community such a happy evening. Two joint fundraising concerts were held with performances by Bathgate Concert Orchestra and Kirkton Brass Bands. These concerts were well attended and provided a source of income. When added to our income from Easyfundraising, the total for the year is £2,729.

We support Bethany Christian Trust both financially (including sponsoring for the Bethany Sleepout) and in kind with clothing, sleeping bags and blankets also being donated. With the arrival of Asylum Seekers at the Cairn Hotel, we have donated Christmas gifts, clothing and shoes. Regular donations for the Foodbank and Women's Aid have been gratefully received.

Year ended 31 December 2023

Financial Review

The principal source of income is from weekly offerings via envelopes, cash in the Open Plate and bank Standing Orders. We are very grateful for the continued financial support from our Congregation. Offerings received in 2023 were £61,445, a decrease of £3,333 from 2022. The other main source of income is from Gift Aid and the amount due from offerings in 2023 is £13,775. The various fundraising events raised £2,729 and income from users of Church premises came to £3,610. We received Investment Income of £4,297 which is an increase of £1,307 from 2022.

The largest single payment was the Giving to Grow Contribution of £45,496. Other significant payments during the year were Presbytery Dues - £962, Pulpit Supply - £3,530, staffing costs - £16,476, fabric maintenance - £4,108, gas and electricity - £3,059 and insurance - £2,239.

The total unrestricted income for the year was £90,448, expenditure £81,212, giving a surplus for the year of £9,236. Due to Boghall being a Vacant Charge, we received a reduction in our Giving to Grow Contribution of £11,196, otherwise there would be a deficit of £1,960. With regard to the General Congregational Purposes Investment, the Trustees are aware of the significant decrease in value due to current market trends and are continuing to monitor this on a monthly basis. There has been a small increase in the value of the investments, however the dividend income has increased as previously mentioned.

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With regard to Council Tax Reimbursement, this was income received from	who were
living in the manse until June 2023 while their own property was undergoing major renovations.	This was an
agreement with Church of Scotland Legal Department using a Caretaker's Agreement where the re-	equirement
was they reimburse Boghall Parish Church the cost of the Council Tax for the Manse.	
With regard to Manse Income, this is a donation received from who is a Probatio	ner at
Livingston Old/St Andrews Parish Church. required accommodation and moved into Bo	ghall manse in
October 2023 and will remain there until around August/September 2024, when her probationary	period will
finish. This is an agreement with Church of Scotland Legal Department using a Caretaker's Agree	ement.
is responsible for all expenses relating to the manse.	

Reserves Policy

It is the Trustees' policy to hold reserves of approximately 3 months expenditure including designated funds. At the year end the Church held unrestricted funds of £52,326 of which £19,536 has been designated for the General Congregational Purposes Fund, £11,619 for Fabric Fund, £6,971 for Roof Replacement/General Repair Fund, £1,871 for Congregational Purposes, £429 for Guild, £0 for Sunday Seekers, and £11,900 for General Fund.

The Church also held £2,556 of restricted funds which have been provided for the purposes specified in Note 2.

Year ended 31 December 2023

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date 21/03/2024

Independent Examiner's Report to the Trustees of Boghall Parish Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 10 to 15

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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



Member of The Institute of Chartered Accountants of Scotland



Date: 21/03/2024

Boghall Parish Church, Bathgate Receipts and Payments Account Year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
		2023	2023	2023	2023	2022
Receipts	Note	£	£	£	£	£
Donations	3	75363	0	0	75363	79629
Legacies		0	0	0	0	0
Fundraising Events Activities for Generating Funds -		2729	0	0	2729	2884
Congregational Organisations	2	1026	0	0	1026	1037
Investment income		4272	153	0	4425	3010
		83390	153	0	83543	86560
Rental of premises- Church Halls/Roc	oms	3610	0	0	3610	3213
Grants - West Lothian Council		0	0	0	0	400
Weddings & Funerals		488	0	0	488	1540
Other Receipts - Council Tax Reimb	ursed	1460	0	0	1460	1652
- Kalimpong		0	1014	0	1014	1095
- Manse Income		1500	0	0	1500	0
Total Receipts	2	90448	1167	0	91615	94460
Payments	4					
Costs of generating funds		73	0	0	73	127
Charitable activities		81139	3704	0	84843	87760
Governance costs		0	0	0	0	0
Other Payments		0	0	0	0	34990
Total Payments		81212	3704	0	84916	122877
Excess of Receipts over Paymen	ts					
for the year before transfers		9236	(2537)	0	6699	(28417)
Transfers		(142)	142	0	0	0
Excess of Receipts over Paymen for the year	ts	9094	(2395)		6699	(20417)
Jens			(2393)	0	0099	(28417)

Boghall Parish Church, Bathgate

Statement of Balances

At 31 December 2023

	1	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
	Note	£	£	£	£	£
Bank & Deposit Balances Bank & deposit balances brought forward	2	43232	4951	0	48183	76600
Movement in year: Excess of Receipts over Payments for the year Bank & deposit balances	2	9094	(2395)	0	6699	(28417)
carried forward	2	52326	2556	0	54882	48183
Investments at market value (cost £81670)	2 =	71218	0	2335	73553	70869
Assets						
Gift Aid Receivable	_	1029	3	0	1032	983
<u>Liabilities</u> Cost of repair not yet billed		0	0	0	0	0

The accounts were approved by the Kirk Session and Financial Board on 21/02/2024

For and on behalf of the Kirk Session and Financial Board



Boghall Parish Church, Bathgate

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursement of expenses incurred totalling £147. 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 Jan				At 31 Dec
	2023	Receipts	Payments	Transfers	2023
	£	£	£	£	£
Unrestricted funds					
General Congregational Purposes Fund	6026	3510	0	10000	19536
Designated Fabric Fund	11210	409	0	0	11619
Designated Roof Fund	6725	246	0	0	6971
Designated Congregational Purposes	1537	107	0	227	1871
General Fund	16921	85150	(80520)	(9651)	11900
Congregational Organisations					
Designated Sunday Seekers Fund	390	21	(62)	(349)	0
Designated Guild Fund	423	1005	(630)	(369)	429
	43232	90448	(81212)	(142)	52326
Restricted funds					
Bibleworld Deposit Fund	3542	128	(2204)	0	1466
Garden Fund	18	25	0	0	43
Grounds Maintenance Fund	700	0	0	0	700
Kalimpong Fund	281	1014	(1500)	142	(63)
Special Purposes Fund	410	0	0	0	410
	4951	1167	(3704)	142	2556
Total Unrestricted and Restricted funds	48183	91615	(84916)	0	54882
Investments at Market Value				Increase/	
				(Decrease)	
Unrestricted funds			I	n Market Valu	e
General Congregational Purposes					
Income Fund 6498 units Endowment funds	68619	0	0	2599	71218
The Murray Bequest 53 units	560	0	0	21	581
The McAlpine Trust 160 units	1690	0	0	64	1754
	70869	0	0	2684	73553
Total funds	119052	91615	(84916)	2684	128435

Purposes of Designated Funds

General Congregational Purposes Fund: Deposit Fund for dividends from GCP Income Fund.

Fabric Fund: The Trustees have set aside funds for the maintenance of Church buildings and the manse.

Roof Fund: The Trustees have set aside funds to replace flat roofs and other general building repairs.

Congregational Purposes: To be used when necessary, i.e. In 2020, paid for four new folding tables.

Sunday Seekers/Guild: Funds for use by each of these individual organisations. SS finished at the end of May when the numbers attending reduced to one. All funds were transferred to the General Fund for the purchase of a TV for general use in the Church Halls.

Purposes of Restricted Funds

Bilbleworld Deposit Fund: Donated by Bathgate Christian Bookshop after closure. In 2023 Primary 7 leavers booklets were purchased. £2,000 was donated to The Scottish Bible Society to support their Books for Bairns Project.

Garden Fund: To provide plants, materials for garden.

Grounds Maintenance: Investment income put to garden fund. Capital amount only to be used for major grounds expense.

Kalimpong Fund: This fund is to sponsor a child's board and education at Dr Graham's Homes, in Kalimpong, India. Full cost per year £1,500.

Special Purpose Fund: This is to fund specific purposes agreed at the time of donation i.e. for use by the minister as a Benevolent Fund within the community. In 2021, clothes and food were purchased to help two people in need.

Purpose of Investment

General Congregational Purposes Income Fund: Surplus funds invested for future general use.

Purposes of Endowment Funds

Murray Bequest and McAlpine Trust - investment income paid into Congregational Purposes account and used when necessary. Capital sum - only to be used in an emergency.

3. Analysis of Donations

Unrestricted Funds 2023 £	Restricted Funds 2023	Endowment Funds 2023	Total 2023 £	Total 2022 £
11065	0	0	11065	11834
49355	0	0	49355	51715
13729	0	0	13729	14636
1025	0	0	1025	1229
0	0	0	0	0
189	0	0	189	215
75363	0	0	75363	79629
	Funds 2023 £ 11065 49355 13729 1025 0 189	Funds Funds 2023 2023 £ £ 11065 0 49355 0 13729 0 1025 0 0 0 189 0	Funds Funds Funds 2023 2023 2023 £ £ £ 11065 0 0 49355 0 0 13729 0 0 1025 0 0 0 0 0 189 0 0	Funds Funds Funds Total 2023 2023 2023 2023 £ £ £ £ 11065 0 0 11065 49355 0 0 49355 13729 0 0 13729 1025 0 0 1025 0 0 0 0 189 0 0 189

4. Analysis of Payments

Analysis of Layments	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Costs of generating funds					
Offering envelopes	73	0	0	73	127
	73	0	0	73	127
Charitable activities					
Giving to Grow	45496	0	0	45496	47181
Presbytery dues	962	0	0	962	1794
Minister's expenses	147	0	0	147	480
Pulpit supply	3530	0	0	3530	1401
Other staffing costs	16476	0	0	16476	14910
Fabric repairs & maintenance	4108	0	0	4108	8370
Council Tax	1453	0	0	1453	2803
Heat and light	3059	0	0	3059	3120
Insurance	2239	0	0	2239	2081
Equipment	180	0	0	180	560
Organ & music	912	0	0	912	860
Bibleworld Project	0	2204	0	2204	202
Summer Holiday Club Exp	0	0	0	0	400
Kalimpong	0	1500	0	1500	1500
Guild	630	0	0	630	520
Sunday Seekers	62	0	0	62	104
Other expenses	1885	0	0	1885	1474
	81139	3704	0	84843	87760
Other payments					
Purchase of Investments	0	0	0	0	34990
	0	0	0	0	34990

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 £30,135 and the maximum stipend in 5th and subsequent years of service was £37,032.

6. Collections for Third Parties

	2023	2022
	£	£
Bethany Christian Trust	200	130
Christian Aid	735	857
EMMS - Mulanje Mission Hospital	252	0
Harvest Thanksgiving - Standing Firm Appeal (CHAS 2022)	603	767
Mulanje Mission Hospital	318	773
Poppy Scotland	150	255
Sundae Sunday HIV/AIDS Project	202	258
West Lothian Foodbank	0	60
Ukraine Appeal	0	1406
Turkey/Syria Appeal	700	0
	3160	4506