

**The Church of Scotland  
Breich Valley Parish Church**

**CONGREGATIONAL ACCOUNTS**

**Congregation No: 020169**

**Charity No: SC000800**

Receipts and Payments

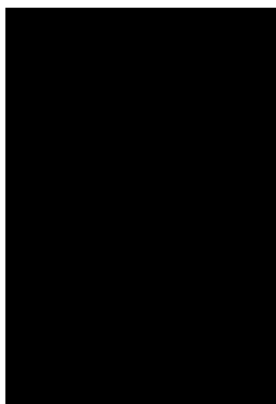
2022

## Reference and Administrative Information

Charity Name: Breich Valley Parish Church of Scotland  
Charity Registration No: SC000800  
Congregation Reference No: 020169  
Contact Address: George Thomson, Congregational Treasurer  
67 Kepscaith Road  
Whitburn  
EH47 8JD

### Trustees:

Kirk Session



Minister:  
Session Clerk:  
Church Treasurer:



Independent Examiner:

Bankers:

Royal Bank of Scotland  
8 Hopetoun Street  
Bathgate,  
EH48 4EU

**Trustees' Annual Report  
Year ended 31 December 2022**

**Structure, Governance and Management**

**Governing Document**

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

**Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session are elders of the church and are chosen from the members of the church who are considered to have the appropriate gifts and skills and are ordained and admitted to the Session in accordance with the Act anent Election and Admission of Elders and Deacons (Act X, 1932 (as amended)).

**Organisational Structure**

The Kirk Session is chaired by the minister and meets 5 times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session is responsible for spiritual affairs within the Church.

**Objectives and Activities**

The Church of Scotland is Trinitarian in its 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.

Services of Worship are conducted weekly at 10:30 with formal Communion Services held quarterly. Special programmes of Worship are observed at Easter and again at Christmas.

A Sunday School is operated although numbers are low on most Sundays. The Congregation continues to benefit from the ongoing work of the local branch of the Church of Scotland's Guild.

**Achievements and Performance**

Breich Valley Church has 98 members on the roll after the sad loss of 1 member this year. We are a small congregation but a very active congregation. We continue to keep in touch with all members through our quarterly newsletter, visitations by our minister Rev. Robert Craig, and phone calls or visits by other session members.

It has been a year of many positives. The Church continues to support a child overseas and following correspondence it is very heartening to hear that he is succeeding in his studies and able to positively contribute to his home life. A collection of filled shoe boxes was also sent abroad through our Blythewood Care Christmas Appeal, with the congregation being very generous in their giving. We contributed to the local foodbank through a healthy collection of goods at our Harvest Thanksgiving Service and to the River Kids Toy Appeal for local children. It is very uplifting to be able to contribute so much from our small congregation to both home and abroad appeals.

Coffee mornings and afternoon teas have become a regular feature of church life again and although these help with fund raising for our church it is mainly as social events to bring people together, not only from our own church but from surrounding congregations.

The Church Guild has had a very successful year with membership doubling from last year. The highlight of the year was the planting of a tree in the church grounds to celebrate the Queen's Jubilee. It was lovely to welcome along [REDACTED] Lord Lieutenant of West Lothian, to officiate at the tree planting ceremony. Members and friends have enjoyed many exciting talks, demonstrations and workshops and held social evenings within the church.

The church has been actively involved in joint evening services, film nights, bible studies and joint session meetings to aid in building the foundations of a successful future team ministry. The churches involved will continue to build upon these joint events as the new mission plan takes shape.

### **Financial Review**

The principal source of income, as in previous years, was from our weekly offerings, donations, fund raising activities and income tax recovered through the Gift Aid Scheme.

Our total income amounted to £36,505 whilst our total expenditure was £37,856 giving a deficit of £1,351.

Fundraising was up from £205 to £1,127. This being an indication of how we were returning to some sort of normality post the Covid pandemic.

Offerings via the Gift Aid Scheme have shown a decrease of £892, dropping from £15,745 to £14,853.

Expenditure indicates an increase of £6,871 in the year. However, this figure includes the costs of window replacement in the church (£5,910) for which we received a grant from The Levensat Trust. As part of the terms of this grant, 11.1% or £656 had to be paid to The Levensat Trust. Therefore the net cost of window replacement was £656, thus reducing the indicated increase in expenditure to £1,617. The main items of normal expenditure were all in Fabric, and comprised: Manse heating system servicing and balancing, Smoke alarm upgrade and installation at manse and white goods replacement in both manse and church.

Our total offerings on a Sunday, i.e. Gift Aid envelopes, Freewill envelopes and open plate, have shown a decrease of £1,255. This is symptomatic of post Covid and a declining and aging congregation.

### **Statement of the Trustees' Responsibilities**

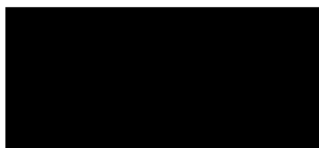
The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statement complies 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.

### **Reserves Policy**

It is the Trustees' policy to hold reserves equivalent to approximately 10 months expenditure. This is to cover any exceptional circumstances which may arise, such as occurred during the lockdowns we've endured. At the year end the Church held unrestricted funds of £27,138, which does amounts to 10 months expenditure once exceptional one-off costs are taken into account.

Approved by the Trustees and signed on their behalf,

A black rectangular box redacting the signature of the clerk.

clerk

Date: 6<sup>th</sup> Feb 2023

**BREICH VALLEY PARISH CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2022**

	NOTE	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
<b><u>Receipts</u></b>						
Donations	3	29065.55	-	-	29065.55	31076.48
Legacies		-	-	-	-	-
Fundraising events		1126.65	-	-	1126.65	205.00
Bank & Deposit		52.51	-	-	52.51	14.27
Interest		-	-	-	-	-
Investment Income		-	-	-	-	-
		30244.71	-	-	30244.71	31295.75
Rental of premises		350.00	-	-	350.00	-
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		5910.00	-	-	5910.00	-
Receipts from General Trustees		-	-	-	-	-
<b><u>Total Receipts</u></b>		36504.71	-	-	36504.71	31295.75
<b><u>Payments</u></b>						
Costs of generating funds	4	180.00	-	-	180.00	165.25
Charitable activities		37676.05	-	-	37676.05	30819.24
Governance costs		-	-	-	-	-
Other payments		-	-	-	-	-
<b><u>Total Payments</u></b>		37856.05	-	-	37856.05	30985.49
Excess of Receipts over Payments for the year before transfers		(1351.34)	-	-	(1351.34)	310.26
Transfers		-	-	-	-	-
Excess of Receipts over Payments for the year		(1351.34)	-	-	(1351.34)	310.26

**BREICH VALLEY PARISH CHURCH**  
**STATEMENT OF BALANCES**

**AT 31 DECEMBER 2022**

	NOTE	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b><u>Bank &amp; Deposit Balances</u></b>						
Bank and deposit balances brought forward.		28,489.64	-	-	28,489.64	28,179.38
<b>Movements in year:</b>						
Excess of Receipts over Payments for the year.		(1351.34)	-	-	(1351.34)	310.26
Bank & deposit balances carried forward.	2	27138.30	-	-	27138.30	28,489.64
<b><u>Investments at Market Value</u></b>						
(Cost £)		-	-	-	-	-
<b><u>Assets</u></b>						
(Gift Aid Receivable)		-	-	-	-	-
<b><u>Liabilities</u></b>						
Cost of repair not yet billed /Loans.	8	35000.00	-	-	35000.00	35000.00

The accounts were approved by the Kirk Session & Congregational Board on: 06/02/2023

For and on behalf of the Kirk Session & Congregational Board

 ..... Session Clerk
  .. Treasurer

**BREICH VALLEY PARISH CHURCH****Notes to the Accounts****1. Trustee Remunerations and Related Party Transactions**

During the year only one Trustee, the minister, received reimbursement of travelling, other expenses and Community Charge totalling £4,738.42.

**2. Movement In Funds**

<b>Movement in Funds</b>					
	<b>At 1 Jan 2022</b>	<b>Receipts</b>	<b>Payments</b>	<b>Transfers</b>	<b>At 31 Dec 2022</b>
<b>Unrestricted Funds</b>					
General Fund	28,489.64	36,504.71	37,856.05	-	27,138.30
<b>Restricted Funds</b>	-	-	-	-	-
	-	-	-	-	-
<b>Total Funds</b>	<b>28,489.64</b>	<b>36,504.71</b>	<b>37,856.05</b>	<b>-</b>	<b>27,138.30</b>

**3. Analysis of Donations**

	<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Endowment Funds 2022</b>	<b>Total 2022</b>	<b>Total 2021</b>
WFO Scheme (non Gift Aid)	5351.93	-	-	5351.93	5059.51
Gift Aid Donations	14853.19	-	-	14853.19	15744.55
Tax Recovered on Gift Aid Donations	5047.11	-	-	5047.11	5664.25
Ordinary Offerings, donations etc	3394.32	-	-	3394.32	4186.77
Other Offerings, Donations etc	4199.00	-	-	4199.00	421.40
	<u>29065.55</u>	<u>-</u>	<u>-</u>	<u>29065.55</u>	<u>31076.48</u>

**4. Analysis of Payments**

	<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Endowment Funds 2022</b>	<b>Total 2022</b>	<b>Total 2021</b>
<b>Cost of generating funds</b>					
Offering Envelopes	180.95	-	-	180.95	165.50
	<u>180.95</u>	<u>-</u>	<u>-</u>	<u>180.95</u>	<u>165.50</u>

		<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Endowment Funds 2022</b>	<b>Total 2022</b>	<b>Total 2021</b>
<b>Charitable Activities</b>						
Ministries and Mission						
Allocation	5	14917.00	-	-	14917.00	16632.00
Presbytery Dues		727.00	-	-	727.00	347.00
Minister's Expenses		2444.28	-	-	2444.28	2844.45
Pulpit Supply		245.4	-	-	245.4	253.50
Other Staffing Costs		1611.93	-	-	1611.93	1611.96
Fabric Repairs & Maintenance		10848.43	-	-	10848.43	2613.98
Council Tax		2294.14	-	-	2294.14	2676.90
Heat & Light		1047.37	-	-	1047.37	972.90
Insurance		1046.84	-	-	1046.84	1005.31
Printing Stationary & postage		1407.88	-	-	1407.88	1292.28
Other Expenses		904.80	-	-	904.80	388.96
Mission & Wider Work		180.95	-	-	180.95	180.00
		<u>37856.05</u>	<u>-</u>	<u>-</u>	<u>37856.05</u>	<u>30985.49</u>
<b>Governance Costs</b>						
Independent Examiner's fees		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Payments</b>						
Purchase of Assets		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

## 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. Minister's 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 £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269.

## 6. Grants

A grant of £5,910 was received from The Levensat Trust for replacement windows.

## 7. Assets

The Levensat Trust approved, in 2014, a grant for the purchase of replacement boilers for the church. This amounted to £2,859.00. The boilers will not show on the asset register, as by normal convention, they are classified under the heading of "Fixtures and Fittings". Current value for these will continue to be shown in annual reports until the depreciation period has expired (10 years). The current value of boilers is £286.

## 8 Liabilities

The amount of £35,000.00 shown as a liability relates to an interest free loan provided by the General Trustees in 2013. This loan was secured against the future sale of land at Hens Nest Road. The loan was used for the manse refurbishment project.

## 9. Collections for Third Parties

	<b>2022</b>	<b>2021</b>
Child Sponsor	180.00	180.00

**APPENDIX**

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

	<b>2022</b>	<b>2021</b>
<b>REVENUE ACCOUNT</b>	<b>£</b>	<b>£</b>
Credit balance as at 31 December		
General Cong & Fabric Purposes	0.00	0.00
Special Fabric Fund	0.00	0.00

**TEMPORARY AMOUNT DUE TO THE GENERAL TRUSTEES**

Temporary Account	1,797.79	0.00
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**Note:**

The amount due to the General Trustees was incurred for expenses associated with the survey cost of Land at Hen's Nest Road. The Kirk Session had agreed to arrange the sale of this land to:

- a) Repay the interest free loan of £35,000 noted in note 8
- b) To make the surplus available for Fabric projects.

**BREICH VALLEY PARISH CHURCH**  
**SC0008000**

**Independent Examiner's Report to the Trustees of Breich Valley Parish Church**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out in pages 6 to 10.

**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.

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

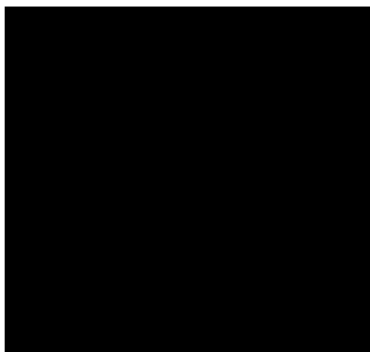
In the course of my examination, no matter has come to my attention .

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

Signed:

Name:

Address:



Date: 22nd Feb 2023