Scottish charity number: SC008191
Congregation number: 221330

Bo'ness Parish Church of Scotland (formed from the Union of Bo'ness Old Kirk and St Andrew's Church of Scotland, Bo'ness)

Annual Report and Receipts and Payments Accounts
Year ended 31 December 2025

Cornerstone ACCOUNTING

Bo’ness Parish Church of Scotland

Contents of the Financial Statements for the year ended 31 December 2025

	Page
Report of the Trustees	1 - 4
Report of the Independent Examiner	5
Receipts and Payments Account	6
Statement of Balances	7
Notes to the Financial Statements	8 - 11

Bo'ness Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2025

The Trustees present the annual report and accounts for Bo'ness Parish Church of Scotland for the year ended 31 December 2025.

Reference and administrative information

Charity name:	Bo'ness Parish Church of Scotland
Charity registration number:	SC008191
Congregation number:	221330
Church address:	Panbrae Road Bo'ness EH51 0EN
Contact address:	Eric Gilfillan 21 Braefoot Road Bo'ness EH51 9TX
Independent examiner:	Alison Franks Cornerstone Accounting Ltd 11 Erngath Road Bo'ness EH51 9DP
Bankers:	TSB Bank, High Street, Falkirk 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 meets approximately 10 times during the year, with meetings considering both the practical and spiritual matters of the church. Financial and property matters are delegated to appropriate teams.

From 1 September 2025, the trustees from Bo'ness Old Kirk and St Andrew's Church of Scotland, Bo'ness amalgamated as trustees of Bo'ness Parish Church and are listed below:

Trustee office bearers:

Interim Moderator	Rev Derek Gunn (appointed 1 September 2025)
Session Clerk	Diane McCabe
	Neil MacLennan
Treasurer	Eric Gilfillan

Trustees:

Other Trustees who served during the period were as follows:

Caroline Adamson, Keith Aitken, George Davidson, Lewis Duncanson, Eleanor Dunsmore, Sandra Forrest, Beth Henderson, Ruth Kelly, Gary King, Robert Kirk, Kirsty Mahoney, Rae Manger, Barrie McCabe, Jeannette McIntosh, Elma Miller, Fiona Preston, Joan Purdie, Ken Rae, Davina Reid, Eric Reid, Seonaid Scott, Margaret Steven, Grace Stewart, Graham Taylor.

Constitution and governance (continued)

The Trustees who served as Trustees of Bo'ness Old Kirk from 1 January 2025 to 31 August 2025 were as follows:

Trustee office bearers:

Interim Moderator	Rev Keith Ross (appointed 1 December 2024; resigned 31 August 2025)
Session Clerk	Diane McCabe
Treasurer	Eric Gilfillan

Trustees:

Other Trustees who served during the period were as follows:

Caroline Adamson, George Davidson, Lewis Duncanson, Eleanor Dunsmore, Sandra Forrest, Beth Henderson, Ruth Kelly, Gary King (appointed 25 June 2023), Robert Kirk, Patricia MacPherson (resigned 31 August 2025), Davina Meldrum (resigned 31 August 2025), Barrie McCabe, Diane McCabe, Jeannette McIntosh, Hugh McKenna (resigned 31 August 2025), Elma Miller, Fiona Preston, Joan Purdie, Ken Rae, Davina Reid, Eric Reid, Seonaid Scott, Margaret Steven, Grace Stewart.

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.

Achievements and performance

Review of the period – Bo'ness Parish Church (September to December 2025)

The Union of St Andrew's Parish Church and Bo'ness Old Kirk to form Bo'ness Parish Church took place on 1 September 2025. The charity number of Bo'ness Old Kirk was retained as the number for the new congregation.

The Kirk Session (Charity Trustees) of the new joint congregation comprised all the member of the two former Kirk Sessions. A number of Elders (Trustees) from each former congregation retired on the occasion of the union leaving 27 Elders (Trustees) forming the new, united, Kirk Session. Rev Derek Gunn was appointed by the Presbytery of Forth Valley and Clydesdale as Interim Moderator of the congregation.

Prior to the union the building of the former Old Kirk congregation had been adopted by both congregations as the home for the new congregation. The St Andrew's building was therefore earmarked for sale in due course.

Many of the activities of each former congregation simply carried on "as normal", albeit the St Andrew's-based activities moved their operational location to the Bo'ness Parish Church building.

The congregation have been greatly blessed by the contribution of two retired ministers (Rev Jim Dewar and Rev Terry Taylor) within the congregation who have stepped-up to share in the worship rota during this period of vacancy.

The holding of occasional joint services in the years prior to the union proved helpful in the months following the union as the two former congregations formed their new relationship.

Kirk Session meetings took place in the St Andrew's Building along with other occasional worship events, keeping the building occupied whilst property was transferred and the building prepared for sale.

Achievements and performance (continued)

Review of the period – Bo'ness Old Kirk (January to August 2025)

2025 was a year of challenges and changes. Our previous Minister, Rev Amanda MacQuarrie, accepted the call to the churches of Mull and Iona on 1 December 2024 and Rev Keith Ross was appointed as Interim Moderator. Rev Dr Andre Groenewold was appointed as Locum Minister on 1 February 2025.

Worship took place weekly on Sunday mornings and short informal services on Thursday mornings. Services are followed weekly, by fellowship with teas and coffees being served, and monthly, with church lunch. Numbers attending both services remained steady and Sunday services are streamed online through Facebook. The church minibus is used to transport people to and from the Sunday services.

Members of the congregation took part in the services through bible readings and leading prayers and some services were led by trained Local Worship Leaders from the congregation.

There were opportunities for midweek fellowship at our Craft Café and Guild.

It is a source of regret that the work with children and young people that was a big part of our ministry pre-covid has not resumed. The relationship with one of the primary schools has continued but there is no specific provision for children within the life of the congregation.

We have continued to extend love and care to those in the parish and beyond and have continued with the work of our foodbank, Bo'ness Food Pantry, and were delighted to collect again for the Blythswood Care Shoebox appeal.

Our building was well used throughout the year for different events and we were pleased to welcome regulars NYCOS and Kinneil Band back for their annual concerts. The building is used throughout the week by different community groups – Rainbows, Guides, AA, NA, Bo'ness Belles, Home Start and others use the building weekly and the building is used by other community groups throughout the year.

As a Parish Church we exist for all of the people in the parish: this year we have been able to articulate our vision to *be 'a growing church which is centred around Jesus, serving and supporting the community inside and outside the church. Encouraging one another in spiritual growth, we will be a church which welcomes, loves and nurtures all.'*

Much of the focus was on preparing for the planned Union with St Andrew's Church and joint services were held monthly in each church building to help the congregations get to know each other. The 2 Kirk Sessions met regularly to prepare for the Union. Congregational votes were held in June 2025 with both congregations agreeing to the Union and forming a new congregation, Bo'ness Parish Church. The Bo'ness Old Kirk building has been retained as the place of worship.

The final service as Bo'ness Old Kirk was held on 24 August 2025 which was a service of thanksgiving, remembrance and celebration for all who had been part of the life and worship of Bo'ness Old Kirk over the years and looking forward in faith to a new future as a united congregation, Bo'ness Parish Church. 3 elders retired after many years of service and were thanked. The service was followed by a church lunch and a display of memorabilia and photographs.

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 6 to 11. The Receipts and Payments Account on page 6 shows a surplus of £55,753 (2024: surplus of £2,009), comprising a deficit on unrestricted funds after transfers of £731 (2024: surplus of £932), a surplus on restricted funds after transfers of £57,559 (2024: surplus of £1,069) and a deficit on endowment funds after transfers of £1,075 (2024: surplus of £8).

The total funds of the church at the year-end are £125,860 (2024: £70,107). The principal reason for this increase is the transfer of assets from St Andrew's Church during the year of £53,184.

Financial review (continued)

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 7, the general fund at 31 December 2025 amounted to £25,755 (2024: £26,486) which meets this target.

Signed on behalf of the Trustees on 20 May 2026.

Diane McCabe

Diane McCabe
Session Clerk

Report of the Independent Examiner to the Trustees for the year ended 31 December 2025

I report on the accounts of the Church for the period ended 31 December 2025 which are set out on pages 6 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

Alison Franks CA
Director

Cornerstone Accounting Ltd
Chartered Accountants

11 Erngath Road
Bo'ness
EH51 9DP

Date: 20 May 2026

Bo'ness Parish Church of Scotland

Receipts and Payments Account

For the year ended 31 December 2025

	Unrestricted funds	Restricted funds	Endowment funds	2025 Total	Jnrestricted funds	Restricted funds	Endowment funds	2024 Total
	£	£	£	£	£	£	£	£
Receipts								
Offerings - standing orders	**28,057**	**780**	**-**	**28,837**	38,290	-	-	38,290
Offerings - FWO	**7,820**	**-**	**-**	**7,820**	-	-	-	-
Offerings - open plate	**4,444**	**386**	**-**	**4,830**	2,419	-	-	2,419
Other donations	**3,177**	**4,997**	**-**	**8,174**	694	2,222	-	2,916
Gift aid recovered	**9,999**	**-**	**-**	**9,999**	5,442	-	-	5,442
Legacies	**500**	**-**	**-**	**500**	-	-	-	-
Receipts from fundraising activities	**4,003**	**110**	**-**	**4,113**	2,280	-	-	2,280
Weddings and funeral income	**1,800**	**-**	**-**	**1,800**	1,925	-	-	1,925
Organist fee income	**815**	**-**	**-**	**815**	1,072	-	-	1,072
Manse letting income	**4,407**	**-**	**-**	**4,407**	-	-	-	-
Hall letting income	**5,166**	**-**	**-**	**5,166**	7,088	-	-	7,088
Minibus income	**460**	**400**	**-**	**860**	-	-	-	-
Life and Work income	**18**	**-**	**-**	**18**	42	-	-	42
Investment income	**-**	**-**	**-**	**-**	360	-	-	360
Bank and deposit fund interest	**744**	**2,342**	**12**	**3,098**	470	2,037	8	2,515
Transfer of assets from St Andrew's Church	**16,971**	**36,213**	**-**	**53,184**	-	-	-	-
Transfer of assets previously excluded/included from accounts	**(6,414)**	**18,851**	**(1,000)**	**11,437**	-	-	-	-
Total receipts	**81,967**	**64,079**	**(988)**	**145,058**	60,082	4,259	8	64,349
Payments								
Giving to Grow contributions	**36,799**	**-**	**-**	**36,799**	24,491	-	-	24,491
Presbytery dues	**1,008**	**-**	**-**	**1,008**	965	-	-	965
Minister's expenses	**111**	**-**	**-**	**111**	1,968	-	-	1,968
Locum and pulpit supply fees	**2,722**	**-**	**-**	**2,722**	600	-	-	600
Gross salaries	**-**	**2,414**	**-**	**2,414**	-	-	-	-
Pension costs	**-**	**183**	**-**	**183**	-	-	-	-
Organist fees	**1,800**	**-**	**-**	**1,800**	1,560	-	-	1,560
Congregational organisation costs	**-**	**1,142**	**-**	**1,142**	-	-	-	-
Outreach costs	**520**	**-**	**-**	**520**	480	-	-	480
Charitable donations	**-**	**220**	**-**	**220**	-	-	-	-
Heat, light and water rates	**15,857**	**-**	**-**	**15,857**	9,857	-	-	9,857
Insurance	**10,691**	**-**	**-**	**10,691**	9,287	-	-	9,287
Repairs and maintenance - church	**1,326**	**3,923**	**-**	**5,249**	1,525	1,510	-	3,035
Repairs and maintenance - manse	**205**	**-**	**-**	**205**	3,087	-	-	3,087
Manse council tax	**36**	**-**	**-**	**36**	1,947	-	-	1,947
Minibus expenses	**1,422**	**2,406**	**-**	**3,828**	261	1,680	-	1,941
Office costs	**757**	**-**	**-**	**757**	1,560	-	-	1,560
IT costs	**1,918**	**-**	**-**	**1,918**	274	-	-	274
Licenses and worship resources	**604**	**-**	**-**	**604**	-	-	-	-
Life and Work costs	**45**	**-**	**-**	**45**	84	-	-	84
Cleaning materials and church resources	**1,754**	**-**	**-**	**1,754**	-	-	-	-
Investment manager's fees	**-**	**-**	**-**	**-**	-	-	-	-
Bank and payment processing charges	**43**	**-**	**-**	**43**	-	-	-	-
Payroll processing fees	**-**	**324**	**-**	**324**	-	-	-	-
Independent examination fees	**480**	**-**	**-**	**480**	-	-	-	-
Miscellaneous expenses	**-**	**595**	**-**	**595**	1,204	-	-	1,204
Total payments	**78,098**	**11,207**	**-**	**89,305**	59,150	3,190	-	62,340
Surplus/(deficit) for the year before transfers	**3,869**	**52,872**	**(988)**	**55,753**	932	1,069	8	2,009
Transfers	**(4,600)**	**4,687**	**(87)**	**-**	-	-	-	-
Surplus/(deficit) for the year after transfers	**(731)**	**57,559**	**(1,075)**	**55,753**	932	1,069	8	2,009
Total funds brought forward	**26,486**	**42,546**	**1,075**	**70,107**	25,554	41,477	1,067	68,098
Total funds carried forward	**25,755**	**100,105**	**-**	**125,860**	26,486	42,546	1,075	70,107

The notes on pages 8 to 11 form part of these financial statements.

Bo'ness Parish Church of Scotland

Statement of Balances

As at 31 December 2025

	31 December 2025			31 December 2024		
	Opening balance	**Surplus for year**	**Closing balance**	Opening balance	Surplus for year	Closing balance
	£	**£**	**£**	£	£	£
Bank and cash						
Church current account	**70,107**	**55,753**	**125,860**	68,098	2,009	70,107
Total bank and cash	**70,107**	**55,753**	**125,860**	68,098	2,009	70,107
Represented by:						
Unrestricted fund		**4**	**25,755**			26,486
Restricted funds		**5**	**100,105**			42,546
Endowment funds		**6**	**-**			1,075
Total funds			**125,860**			70,107
Statement of assets						
Investments - COSIT income fund (600 units, cost £6,414)			**6,834**			6,636
Endowment capital invested			**1,000**			-
Gift aid to be claimed			**5,235**			-
Two minibuses (2024: 1 minibus)			**No valuation provided**			No valuation provided
			13,069			6,636
Statement of liabilities						
Independent examination fees			**864**			-
			864			-

The financial statements on pages 6 to 11 were approved by the Trustees on 20 May 2026 and signed on their behalf by the undernoted:

Diane McCabe

Diane McCabe
Session Clerk

Eric Gilfillan

Eric Gilfillan
Treasurer

Notes to the financial statements

For the year ended 31 December 2025

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, 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. Transactions with Trustees and related parties

During the period, no Trustees received remuneration in their role as Trustees (2024: nil).

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 £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

One Trustee, the Interim Moderator, benefitted from the payment of travel expenses of £110. No other trustees or anyone related to a trustee received any expenses from the church.

Total unrestricted donations by Trustees in the year were £11,944.

There were no transactions with related parties in the period.

3. 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.

Notes to the financial statements

For the year ended 31 December 2025

4. Unrestricted funds

	Balance at 01.01.25	Receipts	Payments	Transfers	Balance at 31.12.25
	£	£	£	£	£
General fund	26,486	81,083	(78,098)	(3,716)	25,755
Designated social outreach fund	-	99	-	(99)	-
Designated benevolent fund	-	785	-	(785)	-
Total unrestricted funds	**26,486**	**81,967**	**(78,098)**	**(4,600)**	**25,755**

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 social outreach fund represents ringfenced funds which have been transferred back into general funds this year.

The Designated benevolent fund represents ringfenced funds which have been transferred back into general funds this year.

5. Restricted funds

	Balance at 01.01.25	Receipts	Payments	Transfers	Balance at 31.12.25
	£	£	£	£	£
Burr Legacy fund	37,822	1,672	-	(1,672)	37,822
Fabric fund	3,816	828	(3,923)	1,672	2,393
Minibus fund	728	891	(2,326)	5,725	5,018
Flower fund	180	-	-	87	267
Guild fund	-	16,291	(1,055)	(1,125)	14,111
hub@BOK fund	-	3,737	-	-	3,737
kidZone fund	-	3	-	-	3
Bounce higher fund	-	13,061	-	-	13,061
Avenue youth project fund	-	7,541	-	-	7,541
King's Club fund	-	950	-	-	950
Tuesday Club fund	-	15,677	(3,903)	-	11,774
Shalom counselling fund	-	2,018	-	-	2,018
India children's work fund	-	438	-	-	438
Other restricted funds	-	972	-	-	972
Total restricted funds	**42,546**	**64,079**	**(11,207)**	**4,687**	**100,105**

Explanation of funds - see overleaf

5. Restricted funds (continued)

Explanation of funds

The *Burr Legacy fund* represents a legacy received for the repair and upkeep of the church and the maintenance of the grave of the Burr Family.

The *Fabric fund* represents funds raised for the maintenance and repairs of the church, halls and manse.

The *Minibus fund* represents funds raised to meet the costs of the church minibus.

The *Flower fund* represents funds raised to provide flower arrangements for worship services.

The *Guild fund* represents funds raised and managed by the Guild.

The *hub@BOK fund* represents funds raised to support this ministry.

The *kidZone fund* represents funds raised to support this ministry.

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

6. Endowment funds

	Balance at 01.01.25	Receipts	Payments	Transfers	Balance at 31.12.25
	£	£	£	£	£
Ross Memorial fund	1,075	**(988)**	**-**	**(87)**	-
Total restricted funds	**1,075**	**(988)**	**-**	**(87)**	**-**

The *Ross Memorial fund* represents an endowment legacy received of £1,000 where the income each year is transferred to fund the flower fund. The transfer for this year relates to an adjustment for the income not transferred last year.

Notes to the financial statements

For the year ended 31 December 2025

Appendix

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

Church of Scotland Consolidated Fabric Fund

	31-Dec-25
	£
Capital account	
Balance at 1 January	-
Transfers in following union	**381,424**
Payment of Giving to Grow debt following union	**(65,062)**
Balance at 31 August	**316,362**
Revenue account	
Balance at 1 January	-
Transfers in following union	**1,464**
Revenue account interest	**4,041**
Deposit fund interest	**1,020**
Administration costs	**(380)**
Balance at 31 August	**6,145**
Temporary funds	
Balance at 1 January	-
Net transfers following union	**(1,542)**
Administration and property costs	**(1,564)**
Balance at 31 August	**(3,106)**
Total funds held	**319,401**