

# **The Church of Scotland**

## **TORBAIN PARISH CHURCH OF SCOTLAND KIRKCALDY**



### **RECEIPTS AND PAYMENTS ACCOUNTS 2021 (1<sup>st</sup> January to 23<sup>rd</sup> February)**

**Congregation No: 251516**

**Charity No: SC015807**

## Reference and Administrative Information

Charity Name: Torbain Parish Church of Scotland, Kirkcaldy  
Charity Registration Number: SC015807  
Congregation Reference No: 251516  
Contact Address: John Bulloch  
131 Duddingston Drive  
KIRKCALDY  
Fife  
KY2 6XG

**Trustees:** Trustees include all members of the Kirk Session. The following served as trustees during the year ending 23<sup>rd</sup> February 2021.

### Elders & Kirk Session Members

Elizabeth Bradley	Graham Deans	Joyce Leggate	Moira Rowan
John Bulloch	Maureen Forrester	Christine McMurray	Wendy Sinclair
Fiona Cunningham	Joan Gallo	William McMurray	Anne Stalker
Barbara Currie	Kenneth Gilbert	Graeme O'Malley	Gordon Thomson

Margaret W Knight resigned as a trustee on 14<sup>th</sup> February 2021

Elizabeth Pringle resigned as a trustee on 13<sup>th</sup> February 2021

The undernoted Elders resigned as trustees before 2021

Fay Cunningham	Sheena Hardie	Elizabeth McNamara	Harry Rae
Susan Dewar	Margaret Knight	Nicola Morgan	George Mowatt
James Swan	George Blair	Margaret Blair	Betsy MacGregor

### Principal Office-bearers

Minister: Vacancy

Session Clerk: Mr Gordon Thomson

Church Treasurer: Mr John Bulloch

### Interim Moderator

Rev Dr Graham Deans

### Ordained Local Minister

Rev Brian Porteous

### Outreach Worker

Mrs Lauren Jones

### Independent Examiner

Miss Donna McEwan, 84 Ballingry Crescent, Ballingry, Lochgelly, Fife, KY5 8JF

### Bankers

Bank of Scotland, PO Box 10, Kirkcaldy, Fife, KY1 3PA

# **Trustees' Annual Report**

## **Year ended 23 February 2021**

### **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 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 also a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. (During 2020 the congregation had no minister due to an ongoing vacancy).

#### **Organisational Structure**

The Kirk Session which is chaired by the Minister and meets six times a year is responsible for all affairs within the church. Due to there being a vacancy for full-time minister the Kirk Session was chaired by our Ordained Local Minister with the approval of the Interim Moderator. Certain responsibilities are delegated to Committees as appropriate.

#### **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.

### **Financial Review**

On 24<sup>th</sup> February 2021 the congregation united with Templehall Parish Church to form a new congregation; Kirkcaldy Templehall and Torbain United Parish Church.

It was agreed that Templehall Parish would be deemed to be the continuing congregation for accounting purposes and that Torbain Parish Church would be the ceasing congregation.

These accounts therefore cover the period from 1<sup>st</sup> January 2021 until 23<sup>rd</sup> February 2021 when Torbain Parish Church ceased to exist with all funds and assets at that date being transferred to the new united congregation.

It should be noted that the entire period covered by these accounts was during a Covid 19 lockdown and as a result there was little activity.

Torbain Parish Church also had access to a National Lottery 25 Grant amounting to £1,000. In 2020 £403 was drawn down and accounted for in the those accounts. The remaining £597 was available for drawdown before 31<sup>st</sup> August 2022. This was passed to the united congregation.

Balances amounting to £40,281 were transferred to the united congregation.

**Trustees' Annual Report (cont)**  
**Year ended 23 February 2021**

**Statement of 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 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,

**Gordon Thomson**  
**Session Clerk**

**22<sup>nd</sup> February 2022**

**Torbain Parish Church of Scotland, Kirkcaldy  
SC 015807**

**Independent Examiner's Report to the Trustees of Torbain Parish Church of Scotland, Kirkcaldy**

I report on the accounts of the charity for the year ended 23 February 2021 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. 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 [other than disclosed below\*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  1. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  2. 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:

**Donna McEwan**

**84 Ballingry Crescent, Ballingry, Lochgelly, Fife, KY5 8JF**

**22<sup>nd</sup> March 2022**

**Torbain Parish Church of  
Scotland, Kirkcaldy  
Receipts and Payments Account  
Year ended 23 February 2021**

	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Receipts</b>				
Donations (incl tax recovered)	3,667	0	3,667	46,848
Activities for Generating Funds	0	0	0	976
Bank & Deposit interest	0	0	0	0
Investment income	<u>0</u>	<u>0</u>	<u>0</u>	<u>137</u>
	<b>3,667</b>	<b>0</b>	<b>3,667</b>	<b>47,961</b>
Rental of premises	130	0	130	2,132
Other income	40	0	40	0
Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,503</u>
<b>Total Receipts</b>	<b><u>3,837</u></b>	<b><u>0</u></b>	<b><u>3,837</u></b>	<b><u>60,596</u></b>
<b>Payments</b>				
Costs of generating funds	0	0	0	326
Charitable activities	<u>2,700</u>	<u>450</u>	<u>3,150</u>	<u>60,625</u>
<b>Total Payments</b>	<b><u>2,700</u></b>	<b><u>450</u></b>	<b><u>3,150</u></b>	<b><u>60,951</u></b>
Excess of Receipts over Payments for the year before transfers	1,137	-450	687	-355
Transfers	0	0	0	0
<b>Excess of Receipts over Payments for the year</b>	<b><u>1,137</u></b>	<b><u>450</u></b>	<b><u>687</u></b>	<b><u>-355</u></b>

**Torbain Parish Church of  
Scotland, Kirkcaldy  
Statement of  
Balances**

**At 23 Febraury 2021**

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances brought forward	19,808	19,787	39,595	39,951
<b>Movement in year:</b> Excess of Receipts over Payments for the year	1,136	-450	687	-355
Bank & deposit balances carried forward	<b>20,944</b>	<b>19,337</b>	<b>40,282</b>	<b>39,595</b>
 <b><u>Investments at market value</u></b>	0	0	0	0
 <b><u>Assets</u></b>				
Float (Cleaner)	40	0		
 <b><u>Liabilities</u></b>				
General Trustees Loan	0	30,000	30,000	30,000

The accounts were approved by the Kirk Session on 22nd February 2022.

For and on behalf of the Kirk Session

\_\_\_\_\_ **Session Clerk**

\_\_\_\_\_ **Treasurer**

**Torbain Parish Church of Scotland, Kirkcaldy**  
**Notes to the Accounts**

**1 Trustee Remuneration and Related Party Transactions**

- Mr Ronald McClean, who is the son-in-law of former trustee George Mowatt, provided contracted cleaning services at a cost of £271. This was approved by the Kirk Session and the payment was at the standard rate applicable to the work.
- No other 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 January 2021 £	Receipts £	Payments £	Transfers £	At 23 Feb 2021 £
<b>Unrestricted funds</b>					
Designated Maintenance Fund	951	368	285	0	1,034
General Fund	18,857	3,469	2,415	0	19,911
	<u>19,808</u>	<u>3,837</u>	<u>2,700</u>	<u>0</u>	<u>20,945</u>
<b>Restricted funds</b>					
Development Fund	6,716	0	0	0	6,716
Outreach Fund	11,782	0	450	0	11,332
Over 60 Fund	1,196	0	0	0	1,196
Benevolent Fund	92	0	0	0	92
Missionary Partner Fund	0	0	0	0	0
	<u>19,786</u>	<u>0</u>	<u>450</u>	<u>0</u>	<u>19,336</u>
Total funds	<u>39,594</u>	<u>3,837</u>	<u>3,150</u>	<u>0</u>	<u>40,281</u>

### **Purposes of Designated Funds**

**Maintenance Fund:** The Trustees have set aside funds for the maintenance of the Church property

### **Purpose of Restricted Funds**

**Development Fund:** This fund has been established to assist with the cost of major development projects relating to the church building. This includes, replacement of existing roof, improvement of disabled access, changes to halls suite, upgrade of heating system and electrical wiring.

**Benevolent Fund:** This is a fund to be used on an ad-hoc basis for donations to charities, good causes or people in need locally, nationally or internationally.

**Over 60 Fund:** This fund contains monies raised by the Church Over 60s Group. Monies in this fund can only be used at the discretion of the Over 60s Group.

**Outreach Fund:** This fund has been established to hold monies specifically raised for the “Go For It” pilot commencing 8 December 2019 and for outreach activity.

**Missionary Partner Fund:** The trustees established this fund for money raised to support the work of our Missionary partner in Zambia.

3 Analysis of Donations	Unrestricted	Restricted	Total 2021 £	Total 2020 £
	Funds	Funds		
	2021	2021		
	£	£		
WFO Scheme (non Gift Aid)	3,299	0	3,299	6,335
Gift Aid Donations (GADs)	0	0	0	28,344
Tax Recovered on GADs	0	0	0	7,995
Maintenance Donations	368	0	368	3,351
Ordinary Offerings (Open Plate)	0	0	0	823
	<b>3,667</b>	<b>0</b>	<b>3,667</b>	<b>46,848</b>

#### 4 Analysis of Payments

##### Costs of generating funds

Offering envelopes	0	0	0	326
	<b>0</b>	<b>0</b>	<b>0</b>	<b>326</b>

##### Charitable activities

Ministries & Mission allocation	1,103	0	1,103	15,896
Presbytery dues	653	0	653	0
Outreach Worker Salary	0	450	450	5,811
Outreach Activity	0	0	0	738
Minister's expenses	0	0	0	189
Pulpit Supply	0	0	0	300
Locum Salary	0	0	0	5,472
Fabric repairs & maintenance	0	0	0	17,375
Missionary work	0	0	0	1,405
Loan Repayments	0	0	0	1,000
Council Tax	0	0	0	-385
Heat and light	308	0	308	2,893
Insurance	285	0	285	2,520
Cleaning Services & Material	271	0	271	3,862
Printing, stationery, postage / IT	81	0	81	1,922
Other expenses	0	0	0	1,627
	<b>2,701</b>	<b>450</b>	<b>3,151</b>	<b>60,625</b>

##### Governance costs

Independent examiner's fees	0	0	0	0
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##### Other payments

Purchase of assets	0	0	0	0
Purchase of investments	0	0	0	0
	<b>2,701</b>	<b>450</b>	<b>3,150</b>	<b>60,951</b>

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

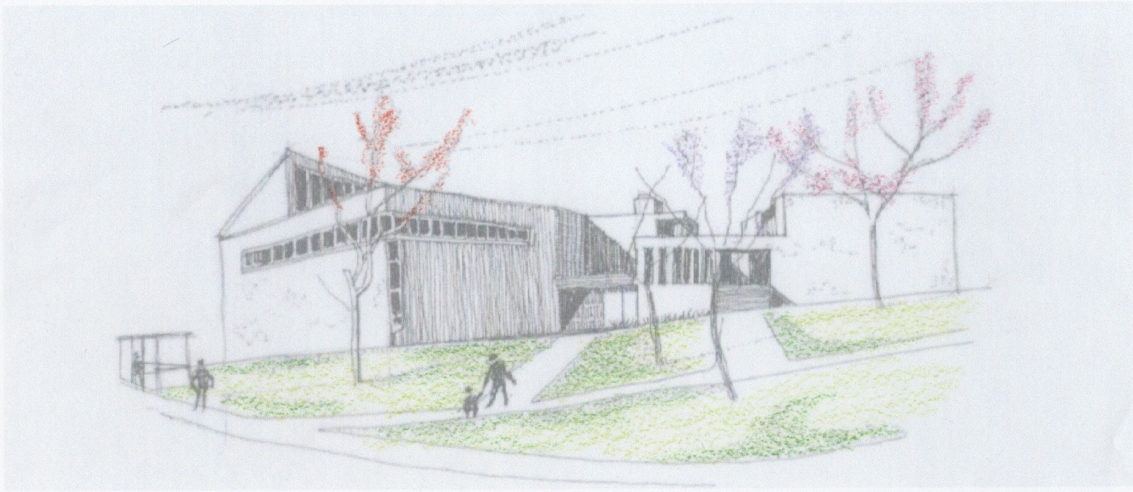
## 6 Collections for Third Parties in 2021

There were no collections for third parties.

## APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2020 £	2020 £
Credit Balances held at 23 February at cost	<u>0</u>	<u>0</u>
Market Value of Balances at 23 February	<u>0</u>	<u>0</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 23 Februaryr	<u>0</u>	<u>0</u>



*Torbain Parish Church of Scotland Kirkcaldy*  
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*Torbain Church*

*[www.torbainchurch.org](http://www.torbainchurch.org)*

*Scottish Charity No: SCO15807*  
*Congregation No: 251516*

