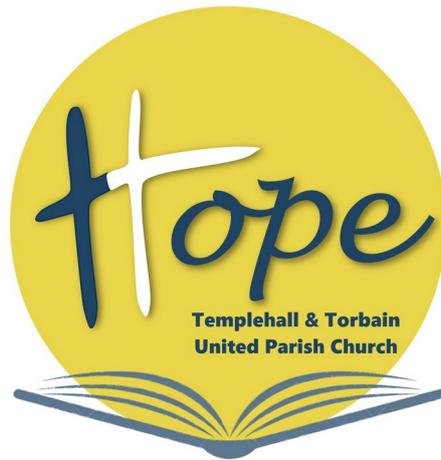


# **The Church of Scotland**

## **TEMPLEHALL AND TORBAIN UNITED PARISH CHURCH OF SCOTLAND KIRKCALDY**



### **RECEIPTS AND PAYMENTS ACCOUNTS 2021**

**Congregation No: 251536**

**Charity No: SC012756**

## Reference and Administrative Information

Charity Name: Templehall and Torbain United Parish Church of Scotland, Kirkcaldy

Charity Registration Number: SC012756

Congregation Reference No: 251536

Contact Address: John Bulloch  
131 Duddingston Drive  
KIRKCALDY  
Fife  
KY2 6XG

**Trustees:** Trustees include all members of the Kirk Session. Members of the Congregational Board of the former Templehall Parish Church were trustees until 23<sup>rd</sup> February 23022. Details of trustees who served during the year ending 31 December 2021 are listed on the next page.

### Principal Office-bearers

Minister: Vacancy

Session Clerk: Mr Gordon Thomson

Church Treasurer: Mr John Bulloch

**Interim Moderator:** Rev Eileen Miller

**Ordained Local Minister:** Rev Brian Porteous

**Outreach Worker:** Mrs Lauren Jones

**Independent Examiner:** Miss Donna McEwan, 84 Ballingry Crescent, Ballingry, Lochgelly, KY5 8JF

### Bankers

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

## Reference and Administrative Information

### The following Elders served as trustees from 1<sup>st</sup> January to 31<sup>st</sup> December 2021

Margaret Bell	Graham Grubb	Graham Johnston	Sandra Naylor
Beatrice Doherty	Eleanor Haddow	Maureen Johnston	George Thomson
Rosemary Campbell			

### The following Elders served as trustees from 24<sup>th</sup> February to 31<sup>st</sup> December 2021

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

### The following were trustees from 1<sup>st</sup> January to 23<sup>rd</sup> February 2021

Cecilia Carson	Eileen Glass	May Mitchell	Frances Wilson
Margaret Cunningham	Donald Lawrie	Faye Grubb	

### The following were trustees from 1<sup>st</sup> January until the date stated

James Hardie until 27<sup>th</sup> January 2021

Joshua Doherty until 26<sup>th</sup> March 2021

Donald Kirk until 30<sup>th</sup> June 2021

Kathleen Galloway until 15<sup>th</sup> September 2021

### The undernoted Elders resigned as trustees prior to 1 January 2021

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

### The following were trustees of the former Torbain Parish Church until the date stated

Elizabeth Pringle until 13<sup>th</sup> February 2021

Margaret W Knight until 14<sup>th</sup> February 2021

Graham Deans until 23<sup>rd</sup> February 2021

# **Trustees' Annual Report**

## **Year ended 31 December 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 2021 the congregation had no minister due to an ongoing vacancy).

#### **Organisational Structure**

The Kirk Session which is chaired by the Minister and meets a minimum of five times a year is responsible for all affairs within the church. In 2021 the Kirk Session met 9 times. Due to there being a vacancy for full-time minister the Kirk Session was chaired by our 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.

### **Templehall & Torbain United Church and the Community**

Our parish covers a large area in the North West of Kirkcaldy with a population of around 17,150 people, with recent resident numbers having increased due to the new housing built between the present estates and the A92 road. Our parish has the largest population of any parish within Fife Presbytery.

Much of the parish comprises a linked series of housing estates built in the 1950s and 1960s.

60% of the housing is owner occupied, with the social rented sector accounting for 32%. Parts of the parish are in the 10% of the most deprived areas in Scotland.

The union of Templehall Church and Torbain Church took place on Wednesday 24<sup>th</sup> February 2021. The Templehall Church building was opened in 1956 and the Torbain Church building in 1969. Both have halls that are well used by the congregation and the community.

#### **Overview of 2021:**

Following the Union of the two former Churches on 24<sup>th</sup> February around 52 worshippers have been attending worship on a typical Sunday with fluctuations occurring depending upon the course of the pandemic and seasonal influences. An estimated figure of 80 worshippers have been tuning into the recorded services.

The pandemic mitigations meant that the absolute minimum possible number of people have been directly involved in facilitating Sunday worship in terms of worship leading, welcoming worshippers, recording their details and overseeing hand sanitisation and directing worshippers to and from their seats. Similarly matters such as making up and displaying slides with the words of hymns and simultaneously recording

each service has largely fallen to one individual. For the period when teas and coffees were able to be provided after worship this had to be facilitated by a minimal number of volunteers who in addition to kitchen duties provide table service. Members of the Finance Team now give up their Wednesday afternoons to count and reconcile the offerings and other donations and payments rather than the former arrangements after Sunday worship. To all those who are involved in the foregoing tasks and to others who devote time to the work of our Church this is an opportunity to express our thanks and to place on record how much their services are appreciated.

Communion has generally been celebrated on the first Sunday of every month and anyone including children can participate. As noted below various services traditionally marking particular events such as Remembrance Sunday as well as Easter and Christmas services were held. A few services were led by members of the Worship Team and our MDS and the Guild led a few additional services such as the Guild Carol Service in December.

15 funerals were conducted which included both church members and also non-members resident within the parish.

The inevitable organisational challenges leading up to and in the aftermath of the Union were of course much impacted by the restrictions resulting from the pandemic which for the initial part of the year prevented “in person” meetings. It is a tribute to all involved in consolidating the former organisational and financial structures of the former congregations that despite the challenges so much has been achieved in a relatively short space of time.

In addition to the consolidation mentioned above there has been a heavy workload which has fallen to our fabric team. This has included basic necessities such as roof repairs and sound systems, dealing with all the ramifications of Covid mitigation including risk assessments, making good property damage caused by vandalism and installation of measures to inhibit future vandalism.

The length of the list of Highlights of 2021 which is documented below is a testament to just how much has been achieved in spite of the pandemic and the inevitable heavy workload which the unification of the two churches created.

The work of our OLM, MDS and others in terms of “getting things done” can clearly be seen and the breadth of our focus on our worship and on our community beyond the Church which is reflected in these highlights is encouraging.

### **Highlights of 2021:**

- The year began with Covid restrictions preventing “in person” worship services with online services being provided instead.
- Towards the end of January it was confirmed that Torbain’s Community Outreach Worker, Lauren Jones, had been appointed as Mission Development Staff worker (MDS) for the soon to be united charge.
- On Thursday 4<sup>th</sup> February our MDS participated in a meeting by Teams of Fife Council’s Neighbourhood Development Planning Group for the Templehall area and was co-opted to a small working group to determine provisions which can be made to engage with children, families and elderly people over the Summer period.
- Despite church meetings also being unable to take place “in person” the various procedural matters leading up to the (online) Service of Union on 24<sup>th</sup> February 2021 were completed by online meetings using the Church of Scotland protocols which had been drawn up to enable church business to continue in spite of the pandemic.
- Also towards the end of February “Wee Wrigglers Buggy Walks” were introduced by our MDS for toddlers and pre-schoolers on Wednesdays and for younger babies on Thursdays. These were tailored to the prevailing restrictions for outdoor groups and provided a valuable means of addressing some of the isolation which participants had inevitably been enduring throughout the pandemic.
- Some easing of restrictions enabled us to resume communal worship from Good Friday 2<sup>nd</sup> April. An online and telephone booking system was introduced in order to limit attendance numbers to 50 and the

various mitigation measures included minimum of 2m distancing. The agreed pattern of worship on Sundays was an 11am service alternating each week between the two buildings.

- Our services continue to be recorded and downloaded to our website, Facebook pages and on YouTube such has been the demand from those who are unable or currently unwilling to attend “in person” but wish to participate by viewing the service online.

- Because of demand the Buggy Walks were increased in April to include Tuesdays as well as Wednesdays and Thursdays. Some new mums' were referred to the group walks by their Health visitor. Our MDS worker was also heavily involved in keeping in touch with elderly and vulnerable parishioners and administering the booking arrangements for services.

- Also in April a Facebook Group created by our MDS and Session Clerk previously called “Our Torbain Community” was retitled “Our Templehall & Torbain Community” and at the time of writing (February 2022) its membership had reached 344.

- The Torbain Hall was used as a Polling Station for the Scottish Parliament election on Thursday 6<sup>th</sup> May.

- Sale of the former Torbain Manse was completed during the first week in May.

- A Christian Aid Service was held on Sunday 9<sup>th</sup> May and Christian Aid Envelopes were distributed at both services on the 2<sup>nd</sup> and 9<sup>th</sup> May. There was also a Christian Aid Quiz held via Zoom on Friday 14<sup>th</sup> May with all donations going towards Christian Aid.

- The Guild, which is now the Guild for Templehall and Torbain United Church, held a meeting by Zoom on Monday 17<sup>th</sup> May at which. the General Secretary of the Church of Scotland Guild, Iain Whyte, was the speaker.

- Week commencing 17<sup>th</sup> May also saw the resumption of the Slimming World Group meetings in the Templehall Building, the “Wee Wrigglers” neo-natal support groups meeting indoors again in the Torbain Building where the Saturday Lego Club also resumed.

- Capacity limit for worship services was increased from 50 to 60 from Sunday 23<sup>rd</sup> May meaning we were able to discontinue the need for pre-booking.

- By the end of May our new Church logo was unveiled encapsulating the word “Hope” and the first issue of our new Church magazine “Hope Herald” was produced.

- The former Templehall Manse was sold in the early part of June.

- The Sunday service on 13<sup>th</sup> June was led by members of our Worship Team

- A new weekly externally run class called “The Bairns Group” started on Tuesday 6<sup>th</sup> July in Torbain hall providing sensory playtime and story sessions for babies.

- During July our MDS took the lead in a campaign to obtain donations of good condition school uniform for temporary storage at the local Linton Lane community centre. Together with several volunteers Lauren set up a “Pop Up Shop” at Templehall Church on Saturday 7<sup>th</sup> August to enable parents/carers of children in need of school uniform items to browse and collect items which were free or for a small donation if desired. This was very well received by the local community and will be repeated in future years.

- A Guild AGM and Syllabus Planning meeting was held in the hall at Templehall Church on Wednesday 11<sup>th</sup> August also there was a lunch out at the Victoria Hotel as a Guild on Monday, 16<sup>th</sup> August, as a way of meeting together again informally.

- From Thursday 12<sup>th</sup> August each weekly issue of the local newspaper Fife Free Press now carries information about activities within our church and this is updated and supplied to the newspaper on a weekly basis by one of our elders.

- The NHS Fife Choir resumed their weekly “in person” practices on Wednesday 18<sup>th</sup> August with a revised venue of the Templehall hall rather than in the Torbain sanctuary.

- On Sunday 22<sup>nd</sup> August there was a Service of Thanksgiving to God for delivering us through the unprecedented difficulties of the past year and a half. Also from this date we were able to resume fellowship after worship services with the serving of teas and coffees.

- On Monday 23<sup>rd</sup> August our Bairns, a Blether and a Brew group restarted for the first time since March 2020. The group meets weekly from 10-11.30 and is for any children aged 0-4, along with parents, grandparents or carers.

- From week commencing Monday 23<sup>rd</sup> August “in person” church meetings were able to resume with the necessary Covid mitigations in place.
- By the beginning of September our affiliated Guiding Organisations had resumed meeting “in person” within our buildings.  
These are:  
Templehall Rainbows, for girls aged 5 to 7 meeting on Wednesdays  
Torbain Rainbows, for girls aged 5 to 7, meeting on Thursdays  
Torbain Brownies, for girls aged from 7-11, meeting on Wednesdays  
Torbain Guides, for girls aged 10 to 14, meeting on Wednesdays  
Torbain Ranger Guides, for girls aged 14 to 18 meeting on Tuesdays.
- The 115th Scout Group which is affiliated to the church, meets in the Group headquarters situated in Chapel Road, Kirkcaldy. The Group consists of:  
Beaver Colony for 6-8 year olds, which meets on Thursdays  
Cub Pack for 8 to 10 and a half year olds which meets on Wednesdays  
Scout Troop for 10 and a half to 14 year olds which meets on Thursdays;  
Explorers for 14 to 18 year olds which also meets on Thursdays.
- A Guild Dedication Service took place on Sunday 12th September, when Guild members took part in the service.
- The Over 60s Group which meets fortnightly in the Torbain Building resumed on Wednesday 15<sup>th</sup> September
- The Kirkcaldy Stamp and Postcard Club recommenced “in person” meetings in the Torbain Building on Wednesday 15<sup>th</sup> September with future meetings on the first and third Wednesdays of every month.
- On Wednesday 22<sup>nd</sup> September our Session Clerk attended a meeting on Teams of Fife Council’s Neighbourhood Development Planning Group for the Templehall area at which many matters of mutual interest to ourselves and various partner bodies were discussed including recurring vandalism and youth disorder challenges.
- Our Harvest Festival Service took place on Sunday 26<sup>th</sup> September using Tearfund materials with a special collection for the Tearfund Charity and also many generous donations were received for Kirkcaldy Foodbank.
- Towards the end of September our 2<sup>nd</sup> edition of “Hope Herald” had been produced.
- On Saturday 8<sup>th</sup> October there was a “Dr Bike” event at Torbain in which Lang Toun Cycles part of Greener Kirkcaldy provided some free to access fixes and some basic bike maintenance and guidance.
- By mid-October a small team of volunteers was formed who are prepared to be on a rota enabling us to offer the facility of keeping children occupied (with crafts and bible stories etc.) in the hall in either building after the first part of the service to make it easier for parents with young children to attend worship.
- A Church of Scotland National Giving Day themed service was held on Sunday 24<sup>th</sup> October with any donations being used in line with the charitable objectives of the Church.
- The Sunday service on 31<sup>st</sup> October was led by our MDS assisted by members of the Worship Team.
- On 4<sup>th</sup> November a total of 48 shoe boxes of donations from the congregation were given to the Blythwood Appeal helping vulnerable communities across Eastern Europe.
- Our Ordained Local Minister and several church members undertook a pilgrimage to the Iona Community between the 9<sup>th</sup> and 12<sup>th</sup> November.
- A Service of Remembrance was held on Sunday 14<sup>th</sup> November.
- External signage at both Church buildings was upgraded to encompass our new church logo by mid-November.
- A new member was admitted to membership of the Church by profession of Faith as part of the service on Sunday 21<sup>st</sup> November.
- A Christmas Fayre was held in the Torbain hall on Saturday 27<sup>th</sup> November which was well supported.

- Our service on Sunday 28<sup>th</sup> November was a St Andrew's Day/First Sunday in Advent service in our Torbain sanctuary. There was participation from the Scouting and Guiding uniformed organisations with numbers restricted this year due to restrictions.
- The third edition of "Hope Herald" – our Christmas Issue, was produced by the end of November.
- A very well attended Guild Christmas Carol Service was held on Friday 3<sup>rd</sup> December at Templehall Church at which the Torbain Primary School Choir took part and sang to an appreciative audience.
- The Guild hosted a Coffee Morning in the Templehall hall on Saturday 4<sup>th</sup> December which together with a Christmas Sales Table raised a good sum to help Guild funds.
- Confirmation of our Right to Call a full-time Minister of Word and Sacrament was received on Tuesday 7<sup>th</sup> December.
- Kirkcaldy Guilds Together held a carol service in Torbain on Thursday 9<sup>th</sup> December.
- On Friday 10<sup>th</sup> December our Ordained Local Minister and MDS attended a meeting on Teams of Fife Council's Neighbourhood Development Planning Group for the Templehall area which included breakout discussion groups on various matters of current interest and relevance to our outreach within the community.
- Our Guild held a Christingle Service in Templehall on Friday 10<sup>th</sup> December.
- Our MDS was informed on Friday 10<sup>th</sup> December that £2,000 had been awarded to the Church following her application to the Fife Presbytery 2:10 Mission Fund. This will be used towards a forthcoming "Sound Off" project which will provide a young male youth support group and also a "Connect Bible Study" initiative .
- Messy Church returned to Torbain Church on the afternoon of Sunday 12<sup>th</sup> December and will normally take place on the second Sunday of each month and alternating between either building each month.
- In mid-December our MDS was successful in securing a £1,000 grant from the Arnold Clark Community Fund to go towards around 100 Christmas Goody Boxes being given/delivered to elderly and vulnerable members.
- Sadly several planned lunches, parties and other events due to take place during week commencing 13<sup>th</sup> December had to be postponed due to increased restrictions in reaction to national concerns around the Omicron variant. The provision of food and drink after worship services was also suspended and church meetings reverted to being online using Zoom rather than "in person". Those attending worship services were advised to take a lateral flow test before doing so.
- On Friday 17<sup>th</sup> December there was a Candle Lit Carol Service in Torbain.
- On Sunday 19<sup>th</sup> December there was a "Pop-Up" Nativity service in Templehall.
- On Friday 24<sup>th</sup> December a Christmas Eve Carol Service took place in Templehall
- On Sunday 26<sup>th</sup> December the service in Torbain was led by members of the Worship Team.

#### Future Vision

Our immediate priority will be to seek a new full-time minister to join our ministry team and support us on our Gospel journey as we look increasingly outward to the needs of the parish.

In conjunction with Presbytery and the General Trustees our vision is to establish a fit for purpose church building which is the focal point of the community for worship and community activities. It will be a safe haven for all in need, have a strong team of paid and voluntary workers and be an all age, all week inclusive venue working in partnership with all relevant organisations.

## Financial Review

Templehall and Torbain United Parish Church was formed on 24<sup>th</sup> February 2021 by the union of the former Templehall Parish Church and Torbain Parish Church. For accounting purposes Templehall Parish Church is considered to be the continuing congregation and Torbain Parish Church the ceasing congregation. These accounts have been prepared on the following basis

- The accounts for the former Templehall Parish continuing as the United Parish

- The funds of the former Torbain Parish Church, £40,281, were added at 24<sup>th</sup> February 2021. It is normal practice to show comparative figures for the previous year in the accounts. Although these are shown in pages 12 to 17 it should be noted that they are comparing the performance of the new united parish in 2021 with only Templehall Parish Church in 2020. The comparisons should therefore be used only for accounting purposes.

### **Rounding**

Please note that the accounts are shown in whole pounds; as a result there can be minor rounding issues in the totals shown in pages 12 to 17..

### **Sale of Manses**

During 2021 the trustees approved the sale of the manse of the former Torbain Parish Church and also that of the former Templehall Parish Church. These sales realised £265,000 and £195,000 respectively. These funds (less the usual property sale fees and charges) are held by the General Trustees on behalf of the congregation. The amounts recorded in the Appendix all relate to the proceeds of these sales. The trustees are currently looking to purchase a suitable manse for the united congregation.

**Church Development Fund:** There is still an outstanding loan of £30,000 to be repaid to the General Trustees. It is expected that this will be taken from the income held by the General Trustees for the sale of the manses.

**Church Outreach Fund:** This fund received three grants in the year

- £1,000 from the Arnold Clark Community Fund – To be used for the provision of Christmas boxes for elderly members of the parish.
- £440 from Greener Kirkcaldy/Climate Action Fife – To be used to procure sustainable partyware
- £597 from the National Lottery 25 (In 2020 Torbain Parish Church received a grant of £1000 from the National Lottery 25. £403 was used for outreach activity in 2020 and the remaining £597 was drawn down in this accounting year) – This was used for the Wee Wrigglers Group and the Christmas boxes

**Missionary Fund:** In 2021 members of the congregation donated £330 to this fund to support the work of Tearfund. With Kirk Session approval these donations were passed to Tearfund.

**Gift Aid:** This was claimed by both previous congregations in respect of the period 1<sup>st</sup> January to 31<sup>st</sup> March. Claims for subsequent quarters had been delayed as a result of administrative requirements by HMRC. These have now been met however claims for the remainder of 2021 will now be paid in 2022. As a result of this delay our gift aid received in this accounting year is some £5,000 less than would have been expected.

**Transfers Between Funds:** The following transfers were made

**General Fund** - £6,500 to the Fabric Fund

**Fabric Fund** – Received £6,500 from the General Fund. Transferred £5,000 to the Development Fund (money held for works to the tower at Templehall Building)

**Development Fund** – Received £5,000 from the Fabric Fund

**Ministry & Mission Allocation:** It should be noted that our congregation continues to be financially supported by other churches in respect of Ministries. In 2021 our Ministry & Mission contribution was just over half of the average income base.

**Reserves Policy** It is the Trustees' policy to hold reserves of at least three month's expenditure including designated funds. At the year end the Church held unrestricted cash funds of £29,900. This amount is in excess of expected expenditure over all funds for the first quarter of 2022.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 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**

**Templehall and Torbain United 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 31<sup>st</sup> December 2021 which are set out on pages 12 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**

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**

## Templehall and Torbain United Parish Church of Scotland, Kirkcaldy

### Receipts and Payments Account

#### Year ended 31 December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<b>Receipts</b>				
Donations (incl tax recovered)	55,496	0	55,496	26,346
Activities for Generating Funds	647	0	647	0
Bank & Deposit interest	36	0	36	163
Investment income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>56,179</b>	<b>0</b>	<b>56,179</b>	<b>26,509</b>
Rental of premises	5,359	0	5,359	624
Other receipts	723	3,758	4,481	1,581
Grants	0	2,037	2,037	0
From Torbain Parish Church	<u>20,944</u>	<u>19,337</u>	<u>40,281</u>	<u></u>
<b>Total Receipts</b>	<b><u>83,205</u></b>	<b><u>25,132</u></b>	<b><u>108,337</u></b>	<b><u>28,714</u></b>
<b>Payments</b>				
Costs of generating funds	464	0	464	263
Charitable activities	<u>70,113</u>	<u>5,523</u>	<u>75,636</u>	<u>37,375</u>
<b>Total Payments</b>	<b><u>70,577</u></b>	<b><u>5,523</u></b>	<b><u>76,100</u></b>	<b><u>37,638</u></b>
Excess of Receipts over Payments for the year before transfers	12,629	19,609	32,237	-8,924
Transfers	-5,000	5,000	0	0
<b>Excess of Receipts over Payments for the year</b>	<b><u>7,629</u></b>	<b><u>24,609</u></b>	<b><u>32,237</u></b>	<b><u>-8,924</u></b>

## Templehall and Torbain Parish Church of Scotland, Kirkcaldy

### Statement of Balances

#### At 31 December 2021

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances brought forward	22,271	2,156	24,427	33,351
<b>Movement in year:</b> Excess of Receipts over Payments for the year	7,629	24,609	32,237	-8,924
Bank & deposit balances carried forward	<u>29,900</u>	<u>26,765</u>	<u>56,664</u>	<u>24,427</u>
<b><u>Investments at market value</u></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Assets</u></b>				
Float (Cleaner)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Liabilities</u></b>				
General Trustees Loan	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>

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

For and on behalf of the Kirk Session

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

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

## **Templehall and Torbain United Parish Church of Scotland, Kirkcaldy**

### **Notes to the Accounts**

#### **1 Trustee Remuneration and Related Party Transactions**

- Mr Ronald McLean, who is the son-in-law of former trustee George Mowatt, provided contracted cleaning services at a cost of £3,247. This was approved by the Kirk Session and the payment was at the standard rate applicable to the work.
- Mr Gary Cunningham, who is the son of trustee Fiona Cunningham, is the proprietor of CF Securicom who are contracted to service the church alarm system at a cost of £84 in 2021. This represented a substantial cost saving.
- Mr David Cunningham, who is the husband of trustee Fiona Cunningham, is the proprietor of CF Electrical Services who carried out PAT testing at both sites and also maintenance work at Templehall building at a total cost of £1,762
- Although not a trustee, Rev Brian Porteous participated in Kirk Session meetings during the year. Mr Porteous received reimbursement of travel expenses amounting to £408 during 2021.
- Rev Reginald Campbell, who is the husband of trustee Rosemary Campbell, provided pulpit supply on two occasions at a total cost of £120. This is the standard rate set by the Church of Scotland nationally.
- Ms Shona Thomson, who is the daughter of trustee Gordon Thomson, provided cleaning services to cover sickness absence for three weeks at a total cost of £108. This was paid at the standard rate.
- 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 31 Dec 2021 £
<b>Unrestricted funds</b>					
Designated Fabric Fund	6,489	3,949	11,591	1,500	347
General Fund	15,782	79,257	58,986	-6,500	29,553
	<u>22,271</u>	<u>83,206</u>	<u>70,577</u>	<u>-5,000</u>	<u>29,900</u>
<b>Restricted funds</b>					
Development Fund	0	6,965	1,193	5,000	10,772
Outreach Fund	648	14,555	1,699	0	13,504
Over 60 Fund	0	1,523	950	0	573
Benevolent Fund	446	92	0	0	538
Flower Fund	400	101	134	0	367
Missionary Fund	94	330	330	0	94
Friendly Hour	299	309	599	0	9
Guild	269	1,258	620	0	907
	<u>2,156</u>	<u>25,133</u>	<u>5,525</u>	<u>5,000</u>	<u>26,764</u>
Total funds	<u>24,427</u>	<u>108,339</u>	<u>76,102</u>	<u>0</u>	<u>56,664</u>

### Purposes of Designated Funds

**Fabric 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 buildings. 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 outreach work in the community and to support our MDS worker

**Missionary Fund:** The trustees established this fund for money raised to support the work of our Missionary partners and other missionary work at the discretion of the Kirk Session.

**Friendly Hour Fund:** The trustees established this fund to hold monies raised by the Friendly Hour and also money raised for the Leprosy Mission. Monies in this fund can only be used at the discretion of the Friendly Hour

**Flower Fund:** The trustees established this fund for monies donated specifically for the provision of flowers for Sunday Worship and distribution to members who are elderly, bereaved or ill.

3 Analysis of Donations	Unrestricted	Restricted	Total 2021 £	Total 2020 £
	Funds	Funds		
	2021	2021		
	£	£		
WFO Scheme (non Gift Aid)	9,008	0	9,008	7,124
Gift Aid Donations (GADs)	30,040	0	30,040	12,023
Tax Recovered on GADs	5,085	0	5,085	3,596
Fabric Donations	2,915	0	2,915	0
Ordinary Offerings (Open Plate)	784	0	784	284
Other donations	6,369	0	6,369	3,319
National Giving Day	1,294	0	1,294	0
	<b>55,495</b>	<b>0</b>	<b>55,495</b>	<b>26,346</b>

#### 4 Analysis of Payments

##### Costs of generating funds

Offering envelopes	464	0	464	263
	<b>464</b>	<b>0</b>	<b>464</b>	<b>263</b>

##### Charitable activities

Ministries & Mission allocation	26,126	0	26,126	13,663
Presbytery dues	2,424	0	2,424	0
Missionary Work	0	929	929	0
Outreach Activity	0	1,699	1,699	0
Minister's expenses	408	0	408	0
Pulpit Supply	240	0	240	396
Locum Salary	13,671	0	13,671	8,728
Fabric repairs & maintenance	7,928	0	7,928	0
Water & Sewage	1,447	0	1,447	0
Music & Organist	0	0	0	590
Heat and light	5,342	0	5,342	3,111
Insurance	3,663	0	3,663	2,162
Cleaning Services & Material	4,902	0	4,902	1,363
Printing, stationery, postage / IT	2,487	0	2,487	895
Other expenses	1,476	2,896	4,372	6,467
	<b>70,114</b>	<b>5,524</b>	<b>75,638</b>	<b>37,375</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>70,578</b>	<b>5,524</b>	<b>76,102</b>	<b>37,638</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

- Members of the congregation raised £983 to support the work of Christian Aid. This was passed directly to Christian Aid and is not reflected in these accounts
- Donations for the work of Tearfund were made by members amounting to £330. This was transferred to Tearfund from our Mission Fund.
- Members of the congregation also donated items of food to the Kirkcaldy Foodbank throughout the year.

## 7 Congregational Organisations

The funds of groups and organisations falling under the direct control of the trustees are included in the general fund section of these accounts. No additional funds were held at year end by any of the following groups

- Bairns Blether and a Brew
- Lego Club
- Messy Play
- Wee Wrigglers

## APPENDIX

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

	2021 £	2020 £
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>260,367</u>	<u>0</u>
Market Value of Balances at 31 December	<u>0</u>	<u>0</u>
<b><u>TEMPORARY ACCOUNT</u></b>		
Credit Balance at 31 December	194,654	0
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>11</u>	<u>0</u>

## Our Buildings



*Templehall and Torbain United Parish Church  
Kirkcaldy Templehall and Torbain United Parish Church of Scotland*

[www.torbainchurch.org](http://www.torbainchurch.org)  
[www.templehallchurch.com](http://www.templehallchurch.com)

Scottish Charity No: SCO12756  
Congregation No: 251536

