

Trinity Parish Church Hawick
(The Church of Scotland)

RECEIPTS AND PAYMENTS ACCOUNTS

Year ended 31 December 2023

Congregation No: 060355

Charity No: SC013892

Reference and Administrative Information

Charity Name: Trinity Parish Church Hawick (The Church of Scotland)

Charity Registration Number: SC013892

Congregation Reference No: 060355

Contact Address:

4/2 Duke Street
Hawick
TD99PY

Members of Kirk Session

Non-active Elders

Principal Office-bearers

Minister:

Interim Moderator:

Session Clerk:

Clerk to the Board:

Church Treasurer:

Independent Examiner

Deans Chartered Accountants and Business Advisors

27 North Bridge Street

Hawick

TD9 9BD

Bankers

Virgin Money

9 High Street

Galashiels

TD1 1RY

Bank of Scotland

7 High Street

Hawick

TD9 9BZ

Trustees' Annual Report

Year ended 31 December 2023

Structure, Governance and Management

The congregation is a registered charity, number **SC013892** and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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 a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets six times a year is responsible for the spiritual and temporal affairs of the congregation.

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.

Trinity Parish Church Hawick (Church of Scotland) exists to translate the aims and objectives of the Church of Scotland into the life of its membership and parish through the provision of regular worship, pastoral care and a variety of activities appropriate to the different age groups designed to encourage the furtherance of Christian knowledge, experience, fellowship, service and love. Being placed centrally within the town it also endeavours in its ministry and service to relate to the town as a whole and to the needs of the wider community.

Worship

There is normally one Service of public worship held in the Church each Sunday. Within the regular diet of Sunday worship, provision is made for a statutory celebration of sacrament of Holy Communion four times a year and the administering of the sacrament of Baptism when appropriate need arises. We are glad to have the services of a regular organist though a digital hymnal can be used to provide the musical accompaniment if required. The choir continues to make an important contribution in terms of leading the praise, and make their own contribution to a Service of Lessons & Carols in the run-up to Christmas, and together there is a relaxed atmosphere in worship. The Church is also used for large funerals of both members and non-members. Where these involve families with little or no Church connection we dispense with traditional form and follow a completely informal structure akin to that used in contemporary pop culture.

Children and Young People

Sadly our Boys Brigade company is no longer active since the retirement of the leader.

Trustees' Annual Report (cont)

Year ended 31 December 2023

The Guild

The spiritual and social life of the Church is greatly strengthened by the Guild which, under extremely capable leadership, in normal times attracts a large percentage of its twenty six members to its meetings. The friendship and care offered by the Guild is greatly appreciated both by members and friends out with the membership of the church. Each year following a theme set by the National Guild it draws up an informative syllabus covering a wide spectrum of interests, entertainment, social and spiritual concerns. Working together to run coffee mornings, sales and concerts etc the Guild is able to make significant financial contributions to projects set by the National Guild and to the Church. The Guild meets monthly each year from October to April.

Entertainments and Fellowship Committee

The Entertainments and Fellowship Committee was disbanded in 2023 due to an inability to find members.

Town and Parish

Members are encouraged to live out their Christianity through their everyday lives in the town and many contribute to the institutions and charitable concerns within the local community ... in clubs, schools, hospitals, care homes, charity shops etc, which to some extent rely on the Christian ethos for their support and effectiveness. The Church hall pre-pandemic was used every Saturday to hold coffee mornings which raised funds for many charities in the town and the wider world. These offered the opportunity for townspeople to meet together and exchange news of friends and family. Since the pandemic coffee mornings are not so popular and we have received fewer bookings for the hall. The congregation also offers support to the town's Food Bank which is overseen from the Salvation Army citadel and their shop in the High Street.

Overseas Interests

The Kirk Session is served by a World Mission convenor who, among other things, oversees the collection of used stamps to contribute to the national church's annual appeal for one of its World Mission projects. The Kirk Session has also appointed a Christian Aid convener who organises money for Christian Aid through coffee mornings, retiring collections and the like. The Harvest Thanksgiving Service is normally used to educate and highlight work carried out by different charities.

Achievements and Performance

The fellowship of Trinity Church is essentially happy and settled. There is a good spirit in the congregation and the basic structures of the Church are strong and secure. Though a great deal of effort is made to ensure that Services maintain a high standard of competence, liveliness, originality and relevance the attendance at Sunday Worship has remained only steady. The Communion Roll fell from 436 at the beginning of the year to 426 at 31st December 2023.

Friday Fry-up – On the last Friday of each month, there is a men's breakfast social at Wetherspoons's which started up again following the pandemic and attracts members from other churches.

Trustees' Annual Report (cont)

Year ended 31 December 2023

Hawick South Grouping - The Parish Grouping of Hawick South comprises our own congregation together with our linked congregation of Cavers & Kirkton, along with those of St Mary's & Old Parish and Teviot & Roberton. Grouping services are normally held on Easter Day, the weekend of the Hawick Common Riding and the (one or) two Sundays immediately following Christmas. Another annual event organised by the Hawick South Grouping is an open-air service in the town's Volunteer Park. This is a well attended event and we enlist help from many other denominations in the town for this service.

Looking Forwards

Following the pandemic restrictions we are saddened to note that not all returned to regular worship but we continue to reach out to all members through a regular newsletter and Christmas card in the hope that they will continue to feel part of our fellowship.

During 2023 the Presbytery of Lothian and Borders received approval for the Presbytery Plan for the next 5 years. The plan envisages a union between Hawick Trinity and 2 other charges in the town (St Mary's and Old Parish and Teviot with Roberton). Preliminary discussions have taken place within the Kirk Session about this matter. It is expected that discussions regarding the union will commence in early 2024. The Presbytery Plan envisages that Hawick Trinity church will close by late 2025 and all services will take place in Hawick Teviot Church. The exact timescale for all of this will form part of the discussions taking place in 2024.

Financial Review

The principal source of income is from weekly offerings, Gift Aid Donations, Tax recovered on Gift Aid and Donations etc. In 2023, the total received was £28,540 compared to £31,822 in 2022, a decrease of £3,282. There was a decrease of £1,272 on FWO Gift Aid and Offerings and an increase of £1,266 on other Donations etc.

Gift Aid tax received during the year was £4,996 (2022 £5,374). The Trustees continue to ask new and existing members to review their Gift Aid Donations. There was a deficit of £4,156 in Receipts over Payments compared to a deficit of £5,195 in 2022.

Reserves Policy

The church relies on the goodwill and generosity of its members, through donations etc, to meet financial needs of the church and its activities.

At the year end the church held unrestricted cash funds of £21,865 (£26,021 in 2022). This represents approximately twelve months of expenditure based on estimated expenditure for 2024. The congregation also has funds invested with the Church of Scotland Investors' Trust totalling £49,503 at the year end (£46,566 in 2022). The budget for this assumes the vacancy will continue and that the manse will be fully let throughout 2024. The trustees continue to monitor the finances of the church and are confident will have sufficient funds to meet its commitments for 2024.

Trustees' Annual Report (cont)
Year ended 31 December 2022

Statement of Trustees' Responsibilities

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

Approved by the Trustees and signed on their behalf on the 26th of March 2024.



Date27.03.24.....

Trinity Parish Church Hawick (The Church of Scotland)
SC013892

Independent Examiner's Report to the Trustees of Trinity Parish Church Hawick (The Church of Scotland)

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 13.

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.

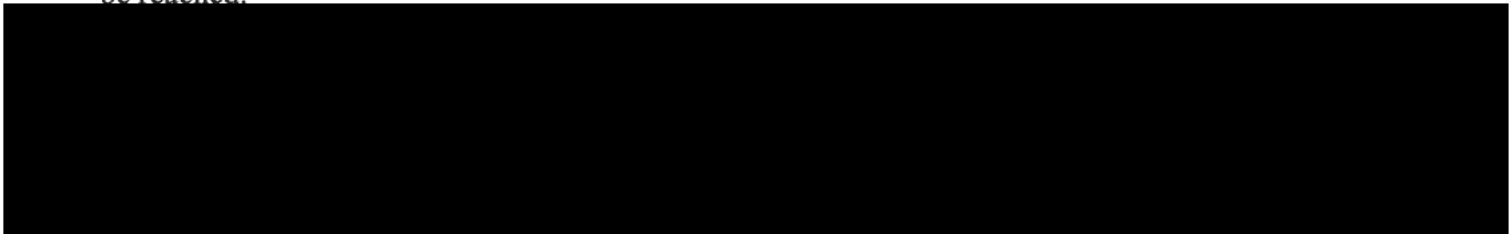
The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

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

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.
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Trinity Parish Church Hawick
(The Church of Scotland)
Receipts and Payments Account
Year ended 31 December 2023

		Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
	Note	£	£	£	£	£
<u>Receipts</u>						
Donations	3	28,540	0	0	28,540	31,822
Activities for Generating Funds		0	0	0	0	0
Investment income		2,254	0	0	2,254	1,495
		<u>30,794</u>	<u>0</u>	<u>0</u>	<u>30,794</u>	<u>33,317</u>
Rental of premises		0	0	0	0	0
Let of Manse		8,496	0	0	8,496	5,177
Grants		0	0	0	0	0
<u>Total Receipts</u>		<u>39,290</u>	<u>0</u>	<u>0</u>	<u>39,290</u>	<u>38,494</u>
<u>Payments</u>	4					
Costs of generating funds		182	0	0	182	117
Charitable activities		43,144	0	0	43,144	43,452
Governance costs		120	0	0	120	120
		<u>43,446</u>	<u>0</u>	<u>0</u>	<u>43,446</u>	<u>43,689</u>
<u>Total Payments</u>		<u>43,446</u>	<u>0</u>	<u>0</u>	<u>43,446</u>	<u>43,689</u>
Deficit of Receipts over Payments for the year before transfers		(4,156)	0	0	(4,156)	(5,195)
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		<u>(4,156)</u>	<u>0</u>	<u>0</u>	<u>(4,156)</u>	<u>(5,195)</u>

Trinity Parish Church
Hawick (The Church of
Scotland)
Statement of Balances

At 31 December 2023

	Note	Unrestricted funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		26,021	0	0	26,021	31,216
Movement in year:						
Deficit of Receipts over Payments for the year		(4,156)	0	0	(4,156)	(5,195)
Bank & deposit balances carried forward		<u>21,865</u>	<u>0</u>	<u>0</u>	<u>21,865</u>	<u>26,021</u>
 <u>Investments at market value</u> <u>per Appendix</u>						
(cost £27,054)		<u>47,311</u>	<u>0</u>	<u>2,192</u>	<u>49,503</u>	<u>46,566</u>
 <u>Assets</u>						
Rental income receivable		980	0	0	980	0
Gift Aid Receivable		<u>1,110</u>	<u>0</u>	<u>0</u>	<u>1,110</u>	<u>1,108</u>
 <u>Liabilities</u>						
Creditors		<u>5,497</u>	<u>0</u>	<u>0</u>	<u>5,497</u>	<u>1,236</u>

There are expenses totalling £5,497, relating to the period but not paid until after the year-end. These have not been included in these Receipts & Payments accounts. They include an electricity expense of £2,888, a payment of £841 due to Cavers & Kirkton, wages of £896 and other expenses of £873.

There is Gift-Aid Tax receivable of £1,110, and gross Rental income receivable of £980 at the year-end which have not been included in these Receipts & Payments accounts.

The accounts were approved by the Kirk Session and Financial Board on 26th March 2024.
For and on behalf of the Kirk Session and Financial Board



_____ **Session Clerk**

_____ **Treasurer**

Trinity Parish Church Hawick (The Church of Scotland)

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

No trustee received any remuneration during the year. No trustees received reimbursement of expenses during the year.

2 Movements in Funds

	At 1 January 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
General Fund	0	38,305	(42,773)	4,468	0
Designated Fabric Fund	24,985	0	0	(3,972)	21,013
Designated Entertainment & Fellowship Fund	496	0	0	(496)	0
Designated Guild Fund	540	985	(673)	0	852
	<u>26,021</u>	<u>39,290</u>	<u>(43,446)</u>	<u>0</u>	<u>21,865</u>
Restricted funds					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Endowment funds					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>26,021</u>	<u>39,290</u>	<u>(43,446)</u>	<u>0</u>	<u>21,865</u>

Purposes of Unrestricted Funds

General Fund

The purpose of this fund is to administer the general income and expenditure of the church with any surplus or deficit being transferred to the Fabric Fund.

Purposes of Designated Funds

Fabric Fund

The Trustees are responsible for the administration of this fund and in particular for the maintenance of the church property. There was no movement in the fund in the year, however a transfer of £4,468 was made to the General Fund from the Fabric Fund, and a transfer of £496 from the Entertainment & Fellowship Fund to the Fabric Fund. The Fabric Fund has been decreased to £21,013 (2022, £24,985).

Entertainment & Fellowship Fund

This was a fund to assist with the fundraising to help meet the costs of the church upkeep and provide social functions for the congregation and friends. This fund was wound up during the year with the balance being transferred to the Fabric Fund.

Guild Fund

This is a fund to assist with the costs of church funds, provide donations and run social events for members. After receipts of £985 and payments of £673 the surplus is £312 for the year to 31st December 2023 and this fund has increased from £540 to £852 at 31st December 2023. The fund is operated at the discretion of the Guild committee.

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
3. Analysis of Donations					
FWO Scheme (non Gift Aid)	8,719	0	0	8,719	9,991
Gift Aid Donations	11,538	0	0	11,538	13,038
Tax Recovered on Gift Aid Donations	3,886	0	0	3,886	5,374
Ordinary Offerings (Open Plate)	886	0	0	886	1,174
Other Offerings, Donations etc	3,511	0	0	3,511	2,245
	<u>28,540</u>	<u>0</u>	<u>0</u>	<u>28,540</u>	<u>31,822</u>

4 Analysis of Payments

Costs of generating funds

Offering envelopes	182	0	0	182	117
	<u>182</u>	<u>0</u>	<u>0</u>	<u>182</u>	<u>117</u>

Charitable activities

Ministries & Mission allocation	13,617	0	0	13,617	17,527
Presbytery dues	400	0	0	400	450
Minister's expenses	0	0	0	0	31
Pulpit supply	1,760	0	0	1,760	1,281
Other staffing costs	10,399	0	0	10,399	10,328
Fabric repairs & maintenance	3,121	0	0	3,121	4,341
Heat and light	4,881	0	0	4,881	3,982
Insurance	3,656	0	0	3,656	3,259
Organ & music	1,440	0	0	1,440	1,036
Printing, stationery and postage	0	0	0	0	207
Other expenses	3,870	0	0	3,870	1,010
	<u>43,144</u>	<u>0</u>	<u>0</u>	<u>43,144</u>	<u>43,452</u>

Governance costs

Independent examiner's fees	120	0	0	120	120
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Other payments

Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £30,135 and the maximum stipend in the 5th and subsequent years of service £37,032.

	2023 £	2022 £
6. Collections for Third Parties		
Christian Aid	100	100
Salvation Army Food Bank	835	132
Dementia Cafe	200	0
Cross Reach	260	0
	<u>1,135</u>	<u>232</u>

APPENDIX

THE CHURCH OF SCOTLAND INVESTOR TRUST

		2023	2022
		£	£
<u>Growth Fund at £5.83 a unit</u>			
General Purposes	360 Units	2,099	1,944
Fabric Fund	4,845 Units	28,246	26,163
		<u>30,345</u>	<u>28,107</u>
 <u>Income Fund at £10.96 a unit</u>			
Miss Janet Bell's Bequest	200 Units	2,192	2,112
Fabric Fund	1,499 Units	16,429	15,829
Congregational Funds	25 Units	274	264
Benevolent Fund	24 Units	263	254
		<u>19,158</u>	<u>18,459</u>
 Market Value at 31/12/2023		<u>49,503</u>	<u>46,566</u>