

Scottish Charity No. SC016058

The Church of Scotland

**Torrance Parish Church**

Congregation No: 160890

**Congregational Accounts**

Year ended 31 December 2024

## **Torrance Parish Church of Scotland**

### **Reference and Administrative Information**

**Charity Name:** Torrance Parish Church of Scotland  
**Charity Number:** SC016058  
**Congregation Reference:** 160890

**Contact Address:** School Road  
Torrance  
G64 4BZ

**Website:** [www.tpc.org.uk](http://www.tpc.org.uk)

**Trustees:** The trustees of the charity comprise the members of the Kirk Session.

*Kirk Session:*



*Unitary structure*

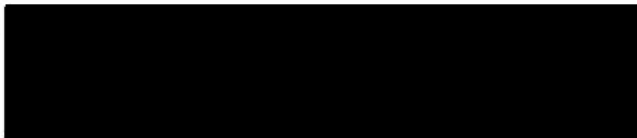
**Minister:**

**Session Clerk:**

**Church Treasurer:**

**Bankers:** Clydesdale Bank PLC  
110 Cowgate  
Kirkintilloch  
G66 1JU

**Independent Examiner:**



# **Torrance Parish Church of Scotland Trustees' Annual Report**

Year ended 31 December 2024

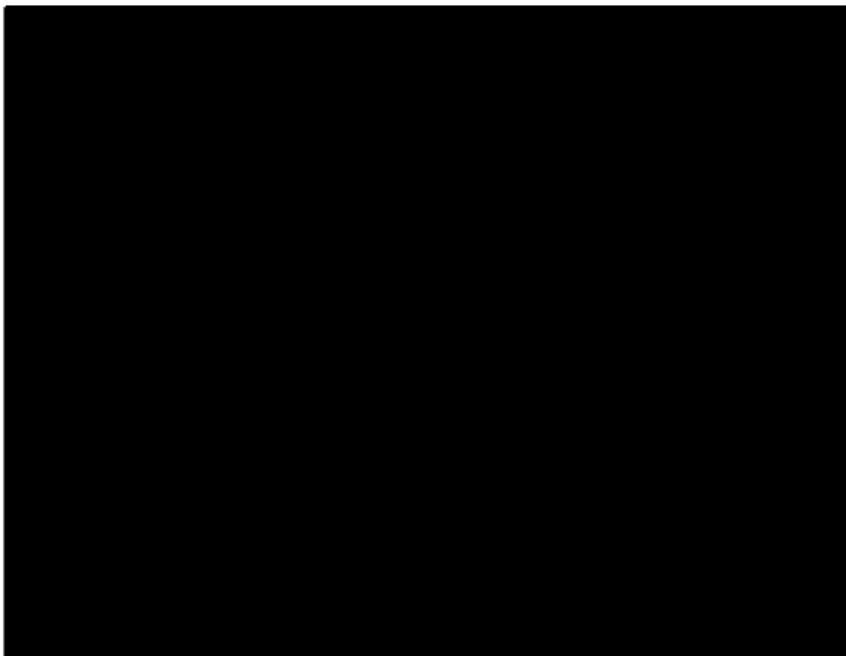
## **Structure, Governance and Management**

### ***Governing Document***

The Church is administered in accordance with the terms of the Unitary Constitution.

### ***Trustees***

The Trustees from 1 January 2024 to the date of this report were as follows:



### ***Recruitment and Appointment of 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. The members of the Kirk Session are the Charity Trustees.

### ***Organisational Structure***

The Kirk Session is responsible for the spiritual and temporal affairs within the Church. While the Kirk Session retains ultimate responsibility, much of the business of Session is organised in various sub-teams, namely Discipleship and Mission, Pastoral, Sundays, World Mission, Youth, Finance, Fabric, Communications and Utilities; each team contains one or more elders. Members of the former Congregational Board, and of the wider congregation, are also involved in these teams, according to their own gifts and calling.

# **Torrance Parish Church of Scotland Trustees' Annual Report**

Year ended 31 December 2024

## **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.

## **Services of Worship**

Sunday Morning Worship 10.30am, occasional evenings 6.30pm

## **Prayer Meetings**

Wednesday 9.15am & 7.30pm

## **Organisations**

Weekly	Sunday	Crèche Junior Church FROG Youth Group Connect Youth The Carrot Cake Club Evening meeting (occasional)
	Wednesday	Cafe
	Thursday	Men's Prayer Breakfast Boys' Brigade
	Monthly	1st Tuesday Friendship Lunch 3rd Thursday Thank You for the Music (dementia friendly sing along group) 1st Saturday Crossover Youth Night Weekend Welcome

## **Small groups**

In addition to all the above around 15 small groups meet on a regular basis for fellowship, Bible study and prayer.

## **Community Café**

The café, which is open to all, is on each Wednesday morning except for a break during the summer and Christmas school holidays.



# **Torrance Parish Church of Scotland**

## **Trustees' Annual Report**

Year ended 31 December 2024

### **Mission and Vision Statements**

For God's glory, Torrance Parish Church of Scotland exists to make disciples for Jesus Christ in Torrance and beyond by equipping and encouraging God's people through the power of the Holy Spirit.

Torrance Parish Church desires that its people would make Jesus known by word and deed through loving service in their daily lives in the village, throughout the wider church and wherever God sets them.

### **Achievements and Performance**

We continue with worship, in the building and online and value the ways in which we can connect with current church members and guests, live streaming of online services of worship has continued, meaning maximum access to those unable to attend in person because of circumstances, and is a testament to the dedication of the Communications team. Services are also available for downloading.

There are around 90 young people from age 4 to 17 involved in the life of the Church in some form, whether via church run groups during the week, or present on Sundays. This includes those attending the Boys Brigade, and the monthly Crossover Youth night providing exciting activities both in Torrance and at other venues. This outreach to young people is important to the church and included a successful holiday club in the summer with around 50 attending, which in addition to providing a week of activities to young people, involves teenagers in its leadership. There is also a Scripture Union group in the primary school.

For some time, Torrance Parish Church has been actively involved with St Rollox Parish Church, an inner-city church in Glasgow. This relationship was formalised during 2008 when the two congregations were officially 'twinned'.

Torrance Parish Church is committed to supporting missionary partners throughout the world engaged in short or long-term ministry. A member of the congregation works with Operation Mobilisation in Zambia working with street children.

For some time, the church has pursued various community initiatives. Church members have been closely involved in developing initiatives to serve the Torrance community, including the organisation of regular dementia friendly Thank You for the Music events, the Friendship lunch for the retired, and the formation of a support group for the elderly and housebound.

During the year regular 'Weekend Welcome' family events on a Friday afternoon started. The Christians Against Poverty (CAP) money courses covering home budgeting, personal finance and employment issues continued. A village magazine provided by the church is distributed three times a year to all homes, containing news of the church and community. Further information regarding these activities is available on the church website <https://www.torranceparishchurch.org.uk>.

# **Torrance Parish Church of Scotland**

## **Trustees' Annual Report**

Year ended 31 December 2024

### **Achievements and Performance** (continued)

Other initiatives include the development of an 'eco-church'. Outside of the community the church or its members support various entities including Street Pastors, and a number of local charities, such as Glasgow City Mission, The Well, and the Lodging House Mission.

In the last few years the church has reached out to any people in the community who could be identified as isolated, alone or vulnerable, maintaining contact via telephone primarily, and, delivering over 200 fish suppers to people who fell into those categories in the village (an initiative that started in late 2020).

In addition, the church was closely involved in Torrance Community Cares initiative which shares resources and information in the community, and supports the East Dunbartonshire Woman's Aid with food supplies.

### **Financial Review**

The accounts show that the church had an excess of receipts over payments for the year of £1,286, before transfers. The principal source of regular income continues to be donations made under the Gift Aid scheme.

The title deeds of the church buildings and manse are held by the General Trustees of the Church of Scotland; therefore, the market value of these heritable properties is not included in these accounts as a fixed asset.

As part of the partnership relationship with St Rollox Church of Scotland, Torrance Parish Church has been privileged to provide financial support since 2007. Subsequent to the completion of the new church and considerable change occurring, Torrance Parish Church will continue its support, based on the amount accumulated in the Mission Fund contributed for the specific purpose of donation to St Rollox.

**Torrance Parish Church of Scotland**  
**Trustees' Annual Report**  
Year ended 31 December 2024

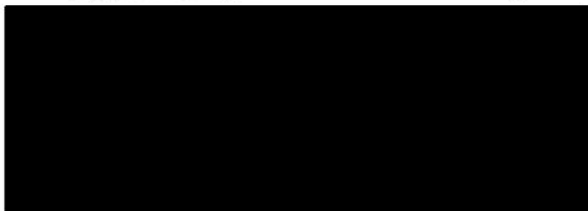
**Reserves Policy**

In recent years it has been the Trustees' policy to hold reserves including designated funds of approximately six months' worth of regular expenditure. At the year end the Church held unrestricted funds of £100,358, including estimated assets and liabilities, and this equates to approximately 11 months' worth of regular expenditure.

**Statement of Trustees' Responsibilities**

The Trustees (i.e. 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 Trustees 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 (as amended) and the regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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:



Date: 4 March 2025



**Torrance Parish Church of Scotland**  
**Independent Examiner's Report**  
**To the Trustees of Torrance Parish Church of Scotland**  
Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on the pages which follow.

**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. 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:
  - a. to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - b. 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 view to be reached.

Date: 6th March 2025

Chartered Accountant  
18 Craigmillar Avenue  
Milngavie  
Glasgow G62 8AX



# Torrance Parish Church of Scotland

## Receipts and Payments Account

Year ended 31st December, 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>RECEIPTS</b>					
<i>From generated funds:</i>					
Donations	3	110,829	9,893	120,722	117,865
Interest income		409	143	552	448
<i>From charitable activities:</i>					
Café takings		8,161	-	8,161	6,909
<b>Total receipts</b>		<b>119,399</b>	<b>10,036</b>	<b>129,435</b>	<b>125,222</b>
<b>PAYMENTS</b>					
Charitable activities	4	103,856	17,333	121,189	110,647
Governance costs	4	350	-	350	325
Fixed assets	4	3,899	2,711	6,610	449
<b>Total payments</b>		<b>108,105</b>	<b>20,044</b>	<b>128,149</b>	<b>111,421</b>
<b>EXCESS/(DEFICIT) OF RECEIPTS OVER PAYMENTS FOR THE YEAR BEFORE TRANSFERS</b>					
		<b>11,294</b>	<b>(10,008)</b>	<b>1,286</b>	<b>13,801</b>
Transfers between funds	2	2,600	(2,600)	-	-
Net movement in funds in period		13,894	(12,608)	1,286	13,801
Funds brought forward		72,087	24,312	96,399	82,598
<b>FUNDS CARRIED FORWARD</b>		<b>85,981</b>	<b>11,704</b>	<b>97,685</b>	<b>96,399</b>

The notes on pages 10 to 13 form part of these accounts.

## Torrance Parish Church of Scotland

### Statement of Balances

Year ended 31st December, 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Bank and deposit balances</b>				
Bank and deposit balances brought forward	72,087	24,312	96,399	82,598
<b>Movement in year:</b>				
Excess/(shortfall) of receipts over payments for the year	13,894	(12,608)	1,286	13,801
Bank and deposit balances carried forward	<b>85,981</b>	<b>11,704</b>	<b>97,685</b>	<b>96,399</b>
<b>Assets</b>				
Gift aid tax recoverable	17,129	1,719	18,848	18,115
Prepaid expenditure	1,286	-	1,286	2,779
	<b>18,415</b>	<b>1,719</b>	<b>20,134</b>	<b>20,894</b>
<b>Liabilities</b>				
PAYE & NIC	406	-	406	377
Accrued expenditure	3,633	-	3,633	4,951
	<b>4,039</b>	<b>-</b>	<b>4,039</b>	<b>5,328</b>

The notes on pages 10 to 13 form part of these accounts.

# **Torrance Parish Church of Scotland**

## **Notes to the Accounts**

Year ended 31st December, 2024

### **1 Accounting policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

#### **Basis of preparation**

These accounts have been prepared on the Receipts and Payments basis 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 2016 .

#### **Funds**

Funds are classified as either restricted funds or unrestricted funds, defined as follows: -

**Unrestricted** funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

**Restricted** funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

#### **Receipts**

All donations and gifts are included within receipts in the accounting period in which they are received and paid into the bank.

#### **Payments**

Expenditure is recognised on the "cash basis" in the accounting period in which the payments are made.

#### **Tangible fixed assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged in the accounting period in which the payments are made.

#### **Taxation**

Torrance Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and payments therefore include irrecoverable input VAT.

# Torrance Parish Church of Scotland

## Notes to the Accounts

Year ended 31st December, 2024

<b>2 Movement in Funds</b>	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
General fund	59,921	111,238	(106,151)	2,600	67,608
Designated café fund	12,166	8,161	(1,954)	-	18,373
	<u>72,087</u>	<u>119,399</u>	<u>(108,105)</u>	<u>2,600</u>	<u>85,981</u>
<b>Restricted funds</b>					
Mission fund	10,304	7,030	(7,533)	(2,600)	7,201
Fabric fund	14,008	3,006	(12,511)	-	4,503
	<u>24,312</u>	<u>10,036</u>	<u>(20,044)</u>	<u>(2,600)</u>	<u>11,704</u>
<b>Total Funds</b>	<b><u>96,399</u></b>	<b><u>129,435</u></b>	<b><u>(128,149)</u></b>	<b><u>-</u></b>	<b><u>97,685</u></b>

### Designated fund

*Cafe fund* - This fund shows separately the income and expenditure of the church café.

### Restricted funds

*Mission fund* - The Mission fund was established to channel donations to mission work in Glasgow, elsewhere in the UK and overseas. During the year £6,898 (2023 - £10,196), including gift aid tax recovered, was raised from specific donations to the fund. Interest income amounted to £132. The payment of £7,533 comprises a donation to St Rollox Church.

*Fabric fund* - During the year £2,995 (2023 - £3,127), including gift aid tax recovered, was raised from specific donations to the fund. Interest income amounted to £11. The payments amounting to £12,511 comprise £9,800 for new windows in the Church and £2,711 on Furniture and equipment as explained in note 8.

## 3 Analysis of donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Offerings:				
Gift Aided donations	65,313	6,875	72,188	68,485
Gift Aid tax recovered	16,643	1,713	18,356	18,668
WFO scheme (non Gift Aid)	13,461	-	13,461	13,304
Ordinary donations (open plate)	3,716	-	3,716	4,782
Other offerings, donations etc	11,696	1,305	13,001	9,763
Weddings and funerals	-	-	-	200
Trust donations	-	-	-	2,663
	<b><u>110,829</u></b>	<b><u>9,893</u></b>	<b><u>120,722</u></b>	<b><u>117,865</u></b>



# Torrance Parish Church of Scotland

## Notes to the Accounts

Year ended 31st December, 2024

### 4 Analysis of payments

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Charitable activities</b>					
Giving to Grow contribution		58,493	-	58,493	58,378
Presbytery dues		6,384	-	6,384	3,181
Minister's travel expenses		94	-	94	160
Minister's telephone and broadband		237	-	237	403
Training & conferences		253	-	253	-
Donations paid		300	7,533	7,833	7,668
Café purchases		714	-	714	964
Café expenses - repairs and other		-	-	-	173
Café donations		1,240	-	1,240	1,304
Church fabric maintenance		3,325	-	3,325	1,593
Church fabric maintenance - exceptional		-	9,800	9,800	-
Manse routine fabric maintenance		360	-	360	169
Manse fabric maintenance - exceptional		-	-	-	5,085
Manse council tax		3,084	-	3,084	3,011
Church heating and lighting		6,306	-	6,306	4,031
Insurance		399	-	399	1,929
Church cleaning		2,749	-	2,749	2,521
Hall rental		2,155	-	2,155	2,753
Administrator salary costs		7,842	-	7,842	7,725
Music expenses		1,403	-	1,403	1,490
Ministry costs		477	-	477	756
Video conferencing costs		1,798	-	1,798	1,609
Telephone, broadband and website		2,096	-	2,096	1,188
Stationery and printing		93	-	93	1,428
Village magazine		636	-	636	1,340
Other outreach and Holiday Club		1,868	-	1,868	260
Crossover expenses		674	-	674	936
Compassion - children relief from poverty		352	-	352	308
Sundry expenses		524	-	524	284
		<b>103,856</b>	<b>17,333</b>	<b>121,189</b>	<b>110,647</b>
<b>Governance costs</b>					
Independent Examiner - honorarium		<b>350</b>	<b>-</b>	<b>350</b>	<b>325</b>
<b>Fixed assets</b>					
Furniture and equipment	<b>8</b>	3,899	2,711	6,610	449
		<b>3,899</b>	<b>2,711</b>	<b>6,610</b>	<b>449</b>

## Torrance Parish Church of Scotland

### Notes to the Accounts

Year ended 31st December, 2024

#### 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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884

#### 6 Transactions with Trustees

There was no remuneration paid to the trustees other than the Minister's stipend.

During the year the congregation paid minister's travel expenses and telephone costs amounting to £243 (2023 - £416). The Manse council tax and routine fabric maintenance costs amounted to £3,351 (2023 - £3,180). The Minister was re-imbursed £472 (2023 - £614) for other expenses incurred. Four other trustees (2023 - Six) were re-imbursed £1,362 (2023 - £795) for church fabric maintenance, cleaning, ministry books & resources and other expenses incurred. In 2023 one trustee was reimbursed £449 in respect of the cost of a new laptop computer.

#### 7 Collections for third parties - Retiral Collections

	2024	2023
	£	£
	30	-
Out of the Box (Scotland)	-	165
East Dunbartonshire Food Bank	375	1,979
Church House Bridgeton	-	189
The Well	184	-
	<b>589</b>	<b>2,333</b>

#### 8 Fixed assets - Furniture and equipment

##### a) General fund

The amount of £3,899 (2023 - £449) comprises £3,570 for the purchase of a new printer/copier and £329 for the purchase of new chairs for the Sunday School. The 2023 expenditure of £449 comprised the purchase of a new laptop computer to maintain the Donation Income and Gift Aid records.

##### b) Fabric fund

The amount of £2,711 comprises £1,050 for a new gas fire at the Manse and £1,661 for livestreaming and video equipment in the church.