

Tarves Parish Church of Scotland

ABERDEENSHIRE

Scottish Charity No: SC 017161 ✠ www.tarveschurch.org

Annual Report 2022

Receipts and Payments Accounts

For the Year ended 31 December 2022

Congregation No: 331993

Charity No: SC 017161

Reference and Administration Information

Charity Name: Tarves Parish Church of Scotland

Charity Registration No: SC 017161

Congregation Reference No: 331993

Contact Address:

[REDACTED]
14 Hanover Court
, Tarves
Ellon
Aberdeenshire
AB41 7LG

Trustees during year:

[REDACTED]

Minister:

Session Clerk:

Church Treasurer:

[REDACTED]

Independent Examiner:

[REDACTED]

Bankers:

Clydesdale Bank plc
28 Market Street
Ellon

Trustees Annual Report Year ended 31 December 2022

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution Recruitment and Appointment of Trustees

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 appropriate gifts and skills.

Organisational Structure

The Kirk Session is chaired by the minister and meets up to nine times a year. There are two main committees:

Finance and Property

Tarves Parish Church has a Unitary Constitution and so there is no Congregational Board – all business being dealt with by the Kirk Session

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Achievements and Performance

Worship

Sunday worship has been in the Kirk which is set out café style. This facilitates fellowship over refreshments after the service. Barthol Chapel and Tarves Kirk Sessions agreed that during the winter there should be one united service of worship on a Sunday morning. This was held in Tarves at the slightly later time of 10.00am which we hope people have found helpful. We also held some special services at Barthol Chapel. We offer live worship by Zoom and orders of service, including words of hymns, are available. Internet connection is variable but overall people appreciate this, especially those who cannot get to church.

Lent and Advent study groups were much appreciated by those attending. These were open to all congregations in the wider group of churches in the Formartine area.

During the summer we were challenged by a series on The Beatitudes which people found it very helpful as we learned something new each week.

Fiona Lister, a probationer for full time ministry, has continued her placement with Barthol Chapel and Tarves under the supervision of the minister. She has been involved in many aspects of ministry and worship and, in particular developing work in schools and with youth.

The Remembrance Sunday service was held in the church with the laying of wreaths at the War Memorial afterwards. This year uniformed organisations were involved in the worship.

Services through Advent were well attended with others joining on Zoom. The Christmas Eve all age service was also well attended and there was a service on Christmas Day.

Children's and Youth Outreach

The minister is chaplain at Tarves Primary School and contact has been maintained through the head teacher. At Easter and Christmas the local primary school came to the Church to "Walk Through" the stories.

We have continued to reach out to Messy Church families through the Messy Church facebook page and weekly worksheets. A new group for toddlers and carers now meets in the Church offering support to young families

Formartine Youth Project (FYP)

Tarves, Barthol Chapel, Udney & Pitmedden and Methlick churches collaborate in this joint project which employs a full time Youth Worker: [REDACTED] Grant funding is in place matched by financial commitment from each congregation and successful applications to other local trust funds.

FYP has coordinated several community engagement projects including an Easter garden display and Gingerbread villages at each kirk. A summer holiday program run weekly over the holidays was very successful

FYP has a great relationship with the schools and Caroline has run sessions for the local P7s to support transition to the academy: looking at resilience, opportunities that change can bring and understanding feelings. A lunchtime club at Tarves Primary gives them a time and place that is theirs; an opportunity to further develop social skills and build on relationships with their peers in an informal, safe, supportive environment.

Pastoral Care

Along with the minister, district elders provide support for anyone in the community who is in need or bereaved. Throughout the pandemic elders have kept in touch with their Districts through phone calls and e-mails. Church flowers are distributed each week.

As part of our 'Care for the Community' project we have continued to apply for resilience grants which have been used to support folk who are struggling.

Property

The Property Team continues to oversee the repair and maintenance of the Manse, Youth Hall and Church. This is an ongoing responsibility which includes matters around Health and Safety and Risk Assessment.

Redevelopment of Tarves Youth Hall

This project has been delayed by Covid difficulties relating to cancelled start dates, procurement and supply disruptions, with consequent cost increases. The project is however very much alive and will, we hope, be completed during 2023.

Our external funders have been very supportive in the main, extending their pledges to well past the original deadlines. Where there has been unfortunate loss of grant funding because of delay, we have reordered the project to simplify some aspects, drawing a distinction between 'nice to have' and 'must have'.

The main elements we will be able to achieve are new toilets, new kitchen, new heating, and possibly a new entrance vestibule. The external store may be replaced if fresh funding becomes available.

Fundraising

We have been unable to do any local fundraising this year.

Community

Knitters in the community have continued to produce quantities of blankets and hats etc which have been distributed locally.

We are represented at the meetings of Gordon Presbytery and the Elder concerned provides notes for the Kirk Session and forwards all relevant emails.

The church makes regular contributions to the local community magazine which is delivered parish wide.

The Church website and Facebook pages are an integral part of Church life with up to date details of who we are and what we do. They continue to be an important method of communication.

The Guild

Tarves Guild is now known as "Mid-Formartine Guild". This came about when Udney & Pitmedden Guild stopped and 6 of their former members joined us at Tarves. We have 24 members and had a varied programme last year. Because a lot of our members are older and they don't like coming out at night we decided to have a Summer Guild with our meetings starting in April and running until September during the lighter nights. This has proved to be very successful.

Fellowship

As the church has been set out café style we have been able to enjoy some fellowship after worship. The weekly coffee mornings have now resumed.

Formartine Churches Together

We have continued working in close collaboration with Barthol Chapel, Udney Pitmedden and Methlick Churches as we move towards becoming a single parish. This is all part of the Presbytery Plan. In the autumn Rev Dr [REDACTED] of Methlick Church, demitted as a Church of Scotland minister. Two out of four congregations in our grouping are now vacant, putting us in a challenging situation.

Finance

We are grateful to Andy Clubb, Treasurer and Free Will Offering Convener and Marisca van der Vyver, Gift Aid Convenor, who all put in a lot of time and effort. Our bookkeeper, [REDACTED] continues to be very efficient in her work which is much appreciated. She has produced both monthly and annual accounts.

Finance Review

The accounts this year show a deficit £9,507 on the Church Account. A sum of £2000 was drawn down from reserves during the year giving an overall surplus of £783. This excludes funds received for renovating the Youth Hall as it gives a false impression; we still have a healthy balance to progress with the renovations.

It is heartening to see how generous giving is continuing and trust that now things are easing after Covid we shall be able to have some fundraising activities, Hall Rentals and Donations to ease the current pressure on finances.

Arrangements remain in place with Barthol Chapel and Cruden Parish Churches to share running costs of the Manse.

Reserves Policy

The necessity of maintaining reserves is unchanged. This will assist in meeting items of necessary expenditure and improvements to the Youth Hall facilities so that the Reserves that remain will represent approximately one year's normal expenditure.

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.

[REDACTED]

Session Clerk

Date: 16-3-2023

Independent Examiner's Report to the Trustee of Tarves Parish Church

I report on the financial statements of the charity for the year ended 31 December 2022 which are set out on pages 8 to 13

Respective responsibilities of trustee 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations")

The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

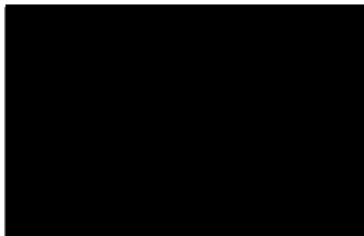
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 connection with 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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



Date: 16 March 2023



Tarves Parish Church
Receipts and Payments Account
Year ended 31st December 2022

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		Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
		£	£	£	£
Receipts	Note				
Donations	3	32,380	250	32,630	39,111
Activities for Generating Funds		-	-	-	-
Bank and Deposit Interest		499	768	1,267	105
Grants	3		21,800	21,800	29,999
		<u>32,879</u>	<u>22,818</u>	<u>55,697</u>	<u>69,215</u>
Rental of Premises		1,750	-	1,750	2,115
Receipts from General Trustees		2,000	-	2,000	0
Funerals, Weddings, Baptisms		891	-	891	1,000
Barthol Chapel Contribution		1,201	-	1,201	955
Cruden Contribution		2,119	-	2,119	252
Sundries		30	37	67	5
National Giving Day		0	-	-	800
Bank Loan to repaid			-	-	13,000
Formartine Youth Support Activities		240		240	
		<u>41,110</u>	<u>22,855</u>	<u>63,965</u>	<u>87,342</u>
Total Receipts		41,110	22,855	63,965	87,342
Payments					
Cost of Generating Funds	4	74	-	74	76
Charitable Activities	4	47,337	13,771	61,108	46,040
		<u>47,411</u>	<u>13,771</u>	<u>61,182</u>	<u>46,116</u>
Total Payments		47,411	13,771	61,182	46,116
Excess of receipts over payments		(6,300)	9,084	2,783	41,226

Tarves Parish Church
Receipts and Payments Account
Year ended 31st December 2022

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		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Bank Deposit Balances at 01.01.22	2	101,281	65,870	167,151	125,925
Movement in year					
Project Transfer clear up		4,610	(4,609)	2	
Transfer from Reserves to General Fund		(2,000)		(2,000)	
Excess of receipts over payments		(6,300)	9,084	2,783	41,226
Bank Deposit Balances at 31.12.22		97,591	70,345	167,936	167,151
Assets					
Gift Aid Tax Recoverable for the last quarter of the year		1,304	-	1,304	2,904
Liabilities		0	0	0	0

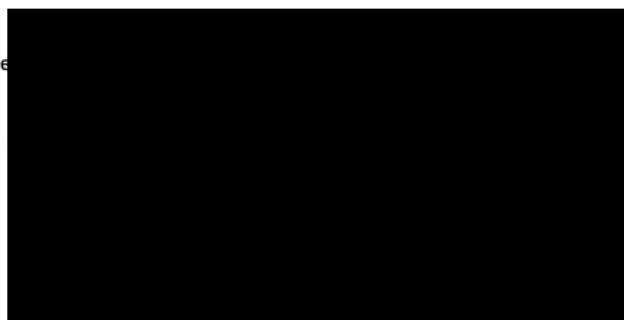
The Accounts were approved by the Kirk Session and Financial Board on

20/2/23

For and on Behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer



Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year amounts totalling £4,371 were paid to the minister in respect of travelling expenses, council tax and business use of the telephone.

£384 was paid for the services of the Gift Aid Co-ordinator (wife of a church elder) in relation to recovery of tax due on gift aid.

£400 honorarium paid for the services of a Book-keeper, £400 to book-keeper for preparation of Annual Accounts
£75 for Independent Examination of Annual Accounts

No other Trustee received any remuneration or reimbursement of expenses during the year.

No 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. Movement of Funds	At 1 Jan 2022 £	Receipts 2022 £	Payments 2022 £	Transfers 2022 £	At 31 Dec 2022 £
Unrestricted Funds					
Youth Hall Fund	(4,703)	1,790	1,082	9,783	5,788
Youth Hall Fund Reserves	24,653	136	-	-	24,789
General Fund	15,530	38,821	46,329	(5,172)	2,850
General Fund Reserves	61,946	342	-	(2,000)	60,288
Youth Development Fund	3,855	21	-	-	3,876
	<u>101,281</u>	<u>41,110</u>	<u>47,411</u>	<u>2,610</u>	<u>97,591</u>
Restricted Funds					
Bequest Account	4,272	23	-	-	4,295.52
Helen Main Bequest	1,096	6	-	-	1,101.35
Dorothy Corbet Bequest	2,415	13	-	-	2,428.24
Hatt Fund	2,141	12	-	-	2,152.41
Sunday School Christmas party fund	318	2	-	-	320.25
Youth Hall Refurbishment Project	55,629	20,999	13,021	(4,609)	58,997
Resilience & PPE Fund	-	1,800	750	-	1,050.00
	<u>65,870</u>	<u>22,855</u>	<u>13,771</u>	<u>(4,609)</u>	<u>70,345</u>
Total Funds	<u>167,151</u>	<u>63,965</u>	<u>61,182</u>	<u>(1,998)</u>	<u>167,936</u>

Purposes of Designated Funds

Youth Hall Fund	This account is used for depositing income from various organisations for the use of the Hall and paying for electricity, cleaning and normal maintenance, The Trustees have set aside funds expressly for the maintenance of the Youth Hall but also for the Church if required.
Youth Hall Reserves	
General Fund	This account is used for the day to day running of the Church.
General Fund Reserves	The Trustees have set aside funds for the maintenance of the Church property and as a reserve for the running of the Church.
Youth Development Fund	Fund restricted for the work of Tarves Parish Church with children and youth.

Purposes of Restricted Funds

Bequest Account	This is used for bequests given to the Church.
Helen Main Bequest	This fund dates from 1961 and is for the support of the poor of the parish and upkeep of the Youth Hall
Dorothy Corbett Bequest	This Fund is used for the purchase of books and hymn books.
HATT Fund	This fund dates from around 1872 and is for the support of the poor of the parish
Sunday School Christmas Party Fund	The purpose of this fund is clear but there is at present no Sunday School.
Youth Hall Refurbishment Project	This fund is to refurbish the youth hall facilities
Resilience Fund (Grant)	This fund is to facilitate food distribution to the disadvantaged in the Parish.
PPE Fund (Grant)	This fund is to provide PPE related products for use within the premises.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
3. Analysis of Donations & Grants				
WFO Scheme (non gift aid)	462		462	553
Gift Aid Donations	21,775		21,775	23,928
Tax Recovered on Gift Aid	7,033		7,033	5,982
Ordinary Offerings(open plate)	2,640		2,640	2,335
Other Offerings, Donations etc.	470	250	720	6,312
Resilience fund grant		1,800	1,800	-
YH Project grant from the Lottery		-	-	9,999
YH Project grant from The Robertson Trust		-	-	20,000
Garfield Weston Pledge		20,000	20,000	-
	<u>32,380</u>	<u>22,050</u>	<u>54,430</u>	<u>69,110</u>

4. Analysis of Payments**Cost of Generating Funds**

Offering Envelopes	74	-	74	76
	<u>74</u>	<u>-</u>	<u>74</u>	<u>76</u>

Charitable Activities

Ministries and Mission allocation	24,735	-	24,735	19,598
Presbytery Dues	193	-	193	208
Minister's travelling expenses	758	-	758	758
Pulpit supply (less recovered)	90	-	90	251
Organist	680	-	680	160
Repairs & Maintenance - Church	151	-	151	510
Repairs & Maintenance - Manse	1,205	-	1,205	890
Heat & light	2,940	-	2,940	3,429
Insurance	2,670	-	2,670	2,601
Council Tax	2,859	-	2,859	2,775
Telephone - Manse	753	-	753	740
Organ & music plus AV system	923	-	923	549
Computer, Zoom, Website, Copyright licence	1,094	-	1,094	
Printing, stationery, postage	-	-	-	8
Sundry expenses	-	-	-	247
Consumables	29	-	29	101
Cleaning & cleaning materials	3,347	-	3,347	1,810
Formartin Youth Support Project	3,215	-	3,215	188
Gift Aid Co-ord, Book-keeper, Indepen. Examiner	1,331	-	1,331	628
Formartine Youth Support activities	360	-	360	-
Purchase against PPE Grant	-	-	-	320
Spending against resilience Fund	-	750	750	1,254
Y.Hall building project	-	-	-	9,013
Bank Loan repaid		13,021	13,021	
	<u>47,337</u>	<u>13,771</u>	<u>61,108</u>	<u>46,040</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 providing a minimum stipend of £28,137 and a maximum stipend in 5th and subsequent years of service of £34,577

Appendix

Additional information concerning Reserves and Funds

Reserves Policy

The Church of Scotland's guidance for reserves is that approximately one year's normal expenditure is held in reserves.

The General Fund Reserves

The Trustees have set aside funds for the maintenance of the Church property £2,000 was transferred out this year to the General Fund bank balance as it was running low. The General Fund Reserves balance at 31.12.22 is £60,288.

The Youth Hall Reserves

The Trustees have set aside funds expressly for the maintenance of the Youth Hall but also for the Church if required. The Youth Hall Reserves at 31.12.22 is £24,789

The Youth Hall Refurbishment Project Fund

This fund is to refurbish the Youth hall facilities, work commenced in 2020 but the Pandemic meant that the bulk of the work has yet to start, dependant on the Pandemic and Presbytery approval.

Most of the work will be paid for by Grants which will be released upon the presentation of an invoice for work done. All the grants promised have agreed dates attached by which they must be claimed.

Funds will be required from this Fund and the Youth Hall Reserves. The Youth Hall is heavily used by Church and Secular groups and produces a revenue stream for the Church (£7,733) in a normal year.

Refurbishing the Hall will give a Youth hall fit for the 21st Century for all who use it.

The Youth Hall Project Account at 31.12.22 is £58,997

The Resilience Fund

This fund is to facilitate food distribution to the disadvantaged in the Parish. Funding comprises of a grant early in the year of £750 which has been fully utilised. A further £1,050 has been received in December 2022 to be used by 30.06.23

All other funds

All other funds are shown on page 8 with further notes provided on page 10. For those not mentioned above there are no defined plans on expenditure at present.