

The Church of Scotland
Torphichen Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS

For the Year Ending 31 December 2023

Congregation No: 020158

Charity No: SC021516

Reference and Administrative Information

Charity Name: Torphichen Parish Church of Scotland
Charity Registration Number: SC021516
Congregation Reference No: 020158

Trustees

Kirk Session

Congregational Board

Principal Office-bearers

Interim Moderator

Session Clerk:

Clerk to the Board:

Church Treasurer:

Independent Examiner

Bankers

Royal Bank of Scotland,
Hopetoun Street,
Bathgate
EH48 4EU

Trustees' Annual Report

Year ended 31 December 2023

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

Members of the Kirk Session and the Congregational Board 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 when appointed, is a member of the Kirk Session, will be elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals, who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by an elected board member and meets at least four times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which also meets at least four times a year is responsible for spiritual affairs within the church. The Church is linked with Avonbridge Parish Church of Scotland and shares some expenses and staff with them.

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.

Worship is normally conducted in the church each Sunday at 11.15 am and using Zoom at 7.00 pm. Services in the Kirk were resumed at the start of Lent 2022 (Sunday, 5 March 2022).

We have strong links with World Mission and through our Mission Partners who work in Africa with AIM we have formed a partnership link with Magina Presbyterian Church of East Africa, Limuru Presbytery in Kenya. In 2006 our then Minister made an inaugural visit to Kenya to visit our Mission Partners and in 2008 we hosted a reciprocal visit from members of our partner church in Kenya. Subsequently, in 2011, two members from Torphichen and Avonbridge visited Magina.

The Eco Congregation Project is an integrated syllabus for all churches, which we use to help make our mission, buildings, witness, and lifestyles more sustainable and environmentally responsible. We were the fourth congregation in Scotland and the first in the Lothians to receive this award and have gained our second award. We have an active Eco-Committee, and we host the area meetings of the Eco Congregation Network, which are held quarterly and in so doing seek to encourage other congregations and communities to share in this valuable work.

Trustees' Annual Report (cont'd)

Year ended 31 December 2023

The following activities, which are part of our normal congregational life, have been suspended because of COVID-19. Most of these were not resumed in 2023.

Our Sunday School, known as the Adventurers, participate in the first part of each Sunday service before moving into their groups.

New Members' courses are run on demand, and study groups meet during Lent and at various other times of the year.

Special services include a Watchnight service at 11.30 pm on Christmas Eve and Easter Sunday open air service on Cairnpapple Hill at 8 am. Pulpit exchanges with Presbytery and Bathgate Churches Together are annual events.

Monthly Coffee Mornings are staffed and run by an enthusiastic band of volunteers binding the community together. Other church and village groups are offered an opportunity to host individual coffee mornings to enable them to raise funds. We also host a permanent second-hand book stall in our hall to recycle books.

Torphichen Summer Nights Music Society organises concerts in our church during the summer months and gathers many people from the region to enjoy a high standard of music. These events combine the talents and enthusiasm of a range of people from across our community and enhances the links with church and community.

Mums and Toddlers, Twins Group and other community events meet regularly in our hall.

Members visit Blackfaulds Nursing Home monthly to hold a worship service.

Achievements and Performance

Pastoral Care for the Community is provided by the Locum Minister, Kirk Session and members of the congregation and is also carried out through the regular offices of the church through Baptisms, Weddings, and Funerals. The pastoral care team phones and sends flowers and cards to those whom they are aware are ill, bereaved, etc.

A Kirk page is included in the monthly Community Council's 'Torphichen News.'

The Kirk's Facebook page and website are updated regularly with information about services and details of local and national church events.

As we move towards church union with Avonbridge, St Michael's and St Ninian's Craigmailen, a Liaison Team has been set up with representatives from each congregation to facilitate this change.

Financial Review

The four principal sources of income that we receive are through open-plate offerings, freewill offerings, fundraising, and tax recovered on gift aid.

This year's accounts have been prepared as income and expenditure, and shared expenditure shown as gross amounts, with an analysis of the contribution from our linked congregation on page 11.

Trustees' Annual Report (cont'd)

Year ended 31 December 2023

In 2023, we were able to meet our Ministries and Mission contribution from regular donations.

Gift Aid claims for 2020 onwards are being processed, and payment is expected in 2024.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure. At the year end the Church held unrestricted cash funds of £71,677 of which £20,180 has been designated for Fabric, £6,381 for the Manse fund, £998 for the Youth Club fund, and £471 for Torphichen and Avonbridge Church Orchestra. The sum of £43,647 within the General Fund is more than 6 months of last year's expenses.

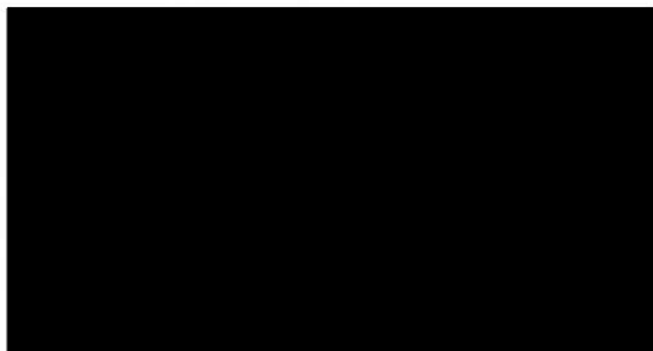
Restricted funds are held totalling £56,971, with £56,566 for the Fabric Redevelopment fund, and £405 for Magina (our linked congregation in Kenya): it is hoped that during 2024, fundraising might recommence for this.

As at 31 December 2023, the Church held funds of £128,648 in total.

Statement of Trustees' Responsibilities

The members of the Kirk Session and 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 and 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,



Torphichen Parish Church
SC 021516

Independent Examiner's Report to the Trustees of Torphichen Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 to 12.

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 to enable a proper understanding of the accounts to be reached.

Torphichen Parish Church
Receipts and Payments Account
Year ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<u>Receipts</u>	Note					
Donations	3	19,699	25,000	-	44,699	22,050
Legacies		-	-	-	-	-
Activities for Generating Funds	8	760	20	-	780	880
Bank & Deposit interest		4	-	-	4	1
Investment income		-	-	-	-	-
		20,463	25,020	-	45,483	22,931
Other Income	9	532	-	-	532	163
Rental of premises		13,595	-	-	13,595	13,692
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
<u>Total Receipts</u>		34,590	25,020	-	59,610	36,786
<u>Payments</u>	4					
Costs of generating funds		-	-	-	-	-
Charitable activities		31,038	-	-	31,038	31,375
Governance costs		-	-	-	-	-
Rental of premises		-	-	-	-	-
<u>Total Payments</u>		31,038	-	-	31,038	31,375
Excess/(Deficit) of Receipts over Payments for the year before transfers		3,552	25,020	-	28,572	5,411
Transfers		(8,979)	8,979	-	-	-
Excess/(Deficit) of Receipts over Payments for the year		(5,427)	33,999	-	28,572	5,411

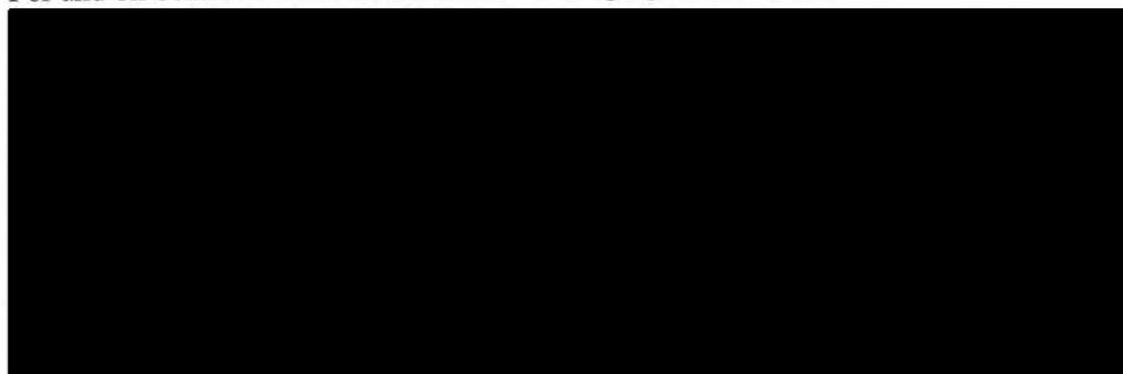
Torphichen Parish Church
Statement of Balances

At 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		77,104	22,972	-	100,076	94,665
Movement in year:						
(Deficit)/Excess of Receipts over Payments for the year		(5,427)	33,999	-	28,572	5,411
Bank & deposit balances carried forward		<u>71,677</u>	<u>56,971</u>	<u>-</u>	<u>128,648</u>	<u>100,076</u>
<u>Assets</u>						
Gift Aid		8,000	-	-	8,000	4,000
		<u>8,000</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>4,000</u>
<u>Liabilities</u>						
Uncleared cheque		150	-	-	150	29
ChAT print costs - estimated		-			-	150
Payment made in January 2024		282			282	-
Invoice received for December 2023 – Community Centre charge		16			16	-
Outstanding invoice from December 2023 – Community Centre - Estimated		64			64	-
		<u>512</u>	<u>-</u>	<u>-</u>	<u>512</u>	<u>179</u>

The accounts were approved by the Kirk Session and Congregational Board on 18 February 2024.

For and on behalf of the Kirk Session and Congregational Board



Torphichen Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Payments were made to [REDACTED] £515 (Church Officer), and [REDACTED] £3,198 (Interim Assistant Organist). Reimbursement of expenses amounting to £2,529 were paid to four Trustees.

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. Movements in Funds

	At 1 January 2023 £	Receipts £	Payments £	Transfers £	At 31 December 2023 £
Unrestricted funds					
Designated Disabled Access Fund	702	-	-	(702)	-
Designated Fabric Fund	1,493	-	2,015	20,702	20,180
Designated Manse Fund	19,088	13,595	6,302	(20,000)	6,381
Designated Youth Club Fund	998	-	-	-	998
Designated TACO Fund	471	-	-	-	471
Designated Legacy Fund	8,594	-	-	(8,594)	-
General Fund	45,758	20,995	22,721	(385)	43,647
Total unrestricted funds	77,104	34,590	31,038	(8,979)	71,677
Restricted Fund					
Magina	-	20	-	385	405
Fabric Redevelopment Fund	22,972	25,000	-	8,594	56,566
Total Restricted Funds	22,972	25,020	-	8,979	56,971
Total Funds	100,076	59,610	31,038	-	128,648

Purposes of Designated Funds

The Trustees have set aside funds as follows:

Unrestricted

Disabled Access Fund: the maintenance of disabled access at the Church and Hall. This has been combined with the Fabric Fund.

Manse Fund: has been established so that income raised from rental of the Manse can be reinvested in the property.

Fabric Fund: major fabric expenses.

Youth Club Fund: fund for use by the Youth Club.

TACO Funds: use by Torphichen and Avonbridge Church Orchestra. This fund includes a factor of linkage with Avonbridge Parish Church.

Legacy Fund: from a legacy, for use as decided by the Trustees. This has been combined with the Fabric Redevelopment Fund

Restricted

Magina Fund: for our linked congregation in Kenya. In 2021, funds were dispersed to Magina. The fund will be built up again when usual fund-raising activities resume.

Fabric Redevelopment Fund: for major anticipated expenditure on the Kirk and St John's Hall.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations					
Free Will Offering Scheme	18,934	-	-	18,934	20,573
Tax Recovered on Gift Aid Donations	-	-	-	-	-
Ordinary Offerings (Open Plate)	765	-	-	765	1,477
Other Offerings, Donations etc	-	25,000	-	25,000	-
	<u>19,699</u>	<u>25,000</u>	<u>-</u>	<u>44,699</u>	<u>22,050</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable activities					
Ministries & Mission allocation	6,390	-	-	6,390	6,161
Presbytery dues	467	-	-	467	626
Organ Supply	250	-	-	250	40
Minister's expenses	-	-	-	-	176
Locum costs	-	-	-	-	8,472
Pulpit supply	3,901	-	-	3,901	904
Other staff costs & training	4,315	-	-	4,315	4,410
- Fabric repairs & maintenance	8,317	-	-	8,317	3,391
Council Tax	-	-	-	-	-
Gas and Electricity	3,219	-	-	3,219	3,098
Insurance	2,178	-	-	2,178	2,006
Printing stationery & postage	-	-	-	-	146
Collections/donations to third parties – note 6	485	-	-	485	790
Other expenses	1,516	-	-	1,516	1,155
	<u>31,038</u>	<u>-</u>	<u>-</u>	<u>31,038</u>	<u>31,375</u>
Governance costs					
Independent examiner's fees	-	-	-	-	-
Other payments					
Purchase of assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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 fifth and subsequent years) £37,032.

6. Collections for/Donations to Third Parties - Unrestricted

	2023	2022
	£	£
West Lothian Foodbank (Gala Day Kirk Café)	385	-
Collection for retiring locum minister, Rev Ralph Dunn	-	790
Christmas Toy Appeal*	100	-
	<u>485</u>	<u>790</u>

*In addition, a further £848 was raised by members of the congregation and community for the purchase of children's toys from Bright Star Toys, Linlithgow and distributed by the Salvation Army.

7. Apportionment of Income and Costs with Avonbridge *

	2023	2022
	£	£
Net amount payable from/to Avonbridge from previous year	-	-
Less Avonbridge Share of Costs	-	-
Minister's expenses	-	-
Manse Insurance	-	-
ChAT (Churches of Avonbridge and Torphichen)	-	-
Manse Fabric	-	-
	<u>-</u>	<u>-</u>
Payment received from Avonbridge	-	-
Carry forward net amount payable from/to Avonbridge	-	-

* ¼ of shared costs including manse fabric and insurance, Minister's expenses (excluding travel costs), ChAT (printing). Whilst the Manse is being let out, proceeds from rental are being retained by Torphichen to pay for upgrading and ongoing costs associated with the Manse, and the full locum/pulpit supply costs.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
8. Activities for Generating Funds					
Rag Bag Appeal	-	-	-	-	88
Monthly coffee morning	-	-	-	-	-
Magina	-	20	-	20	-
Sing for Your Supper	-	-	-	-	-
Youth Club	-	-	-	-	-
Ceilidh	-	-	-	-	-
Other	760	-	-	760	792
Total	760	20	-	780	880
9 Other Income					
Use of St John's Hall	-	-	-	-	-
Weddings and Funerals	300	-	-	300	100
Summer Nights Donation	-	-	-	-	-
Payment from Avonbridge	-	-	-	-	-
Other income	232	-	-	232	63
Total	532	-	-	532	163

Appendix:

Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees

	2023 £	2022 £
Capital Account		
Credit balance as at 31 December at cost	113	113
Consolidated Fabric Fund as at 31 December	<u>478</u>	<u>463</u>