

Kirkmichael Tinwald & Torthorwald Church of Scotland

Scotland · Charity number SC030785

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1999-11-04
Register	View on the OSCR register

Contact

Address Parks View
Tinwald
Dumfries
Dumfries & Galloway
DG1 3PL

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Advancement of religion

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: Advancement of religion

Geography

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£37,788	£39,433	-	0
2023-12-31	£53,446	£35,814	-	0
2022-12-31	£23,272	£32,942	-	0
2021-12-31	£27,298	£34,306	-	0
2020-12-31	£95,142	£62,604	-	0

Kirkmichael Tinwald & Torthorwald Church of Scotland

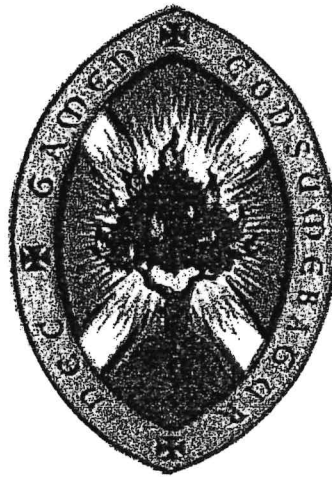
Scotland - Charity number SC030785

Accounts

**Kirkmichael, Tinwald & Torthorwald
Church of Scotland**

Congregational Accounts

For the Year Ended 31st December 2024



Church of Scotland Reference 080468

Scottish Charity Number SCO30785

**Kirkmichael, Tinwald & Torthorwald Church of Scotland
Reference and Administrative Information**

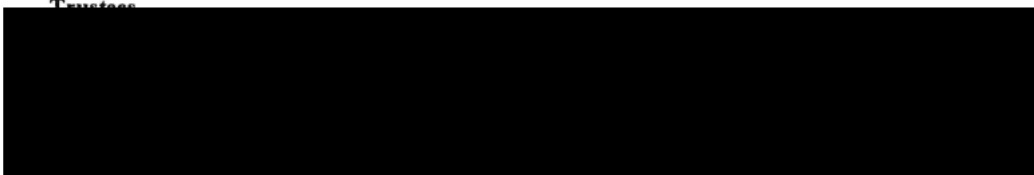
Charity Name: Kirkmichael, Tinwald & Torthorwald
Church of Scotland

Charity Registration Number: SCO30785

Congregation Reference No: 80468

Contact Address: Parks View
Tinwald
Dumfries, DG1 3PL

Trustees

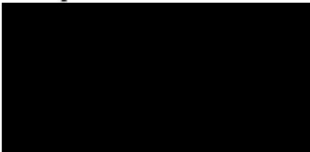


Principal Office-bearers

Interim Moderator:
Locum Minister:
Session Clerk:
Church Treasurer:



Independent Examiner



Bankers

Virgin Money
84-86 High Street
Dumfries
DG1 2BJ

**Kirkmichael, Tinwald & Torthorwald 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 Deed of Constitution, which changed to a unitary format on 31st March 2018

Recruitment and Appointment of Trustees

Members of 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.

Members of the Congregation and Previous Board members are invited to and encouraged to attend session meetings.

Organisational Structure

The Kirk Session is chaired by the Moderator. The Kirk Session had five main meetings with additional meetings when required.

The following Committees have been established -

Finance Committee - Fabric Committee - Social Events Team - Newsletter Committee

The Kirk Session, with additional short meetings, as required, is responsible for the spiritual affairs of the Church.

Session meetings have been chaired by Interim Moderator Rev. Mhairi Wallace, who is also our Locum Minister.

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 ordinances of religion to the people of every parish of Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

The Parish of Kirkmichael, Tinwald & Torthorwald Church of Scotland (KTT Church) covers an area in the northern outskirts of Dumfries and rural communities well to the east and northeast of the town. Each of these areas of Kirkmichael, Tinwald & Torthorwald used to be a parish in their own right but came together in union in 1999.

KTT Church applies the principle of territorial ministry to the united parish through the work of our Locum Minister [REDACTED] who has taken over as our minister since May 2016.

[REDACTED] also took over as our Interim Moderator in August 2020

We are very fortunate to have [REDACTED] as our Locum Minister, who also presides over weddings, baptisms and funerals in all three churches. We would like to thank her for her hard work and dedication to KTT and beyond.

Trustees' Annual Report (cont.)

Year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

The formal membership of the church comprises those on the main roll together with those on the supplementary roll. At the start of the year there were 288 communicant members on the main roll and 45 on the supplementary roll, in addition there were a number of individuals involved in the life of the church, but were not communicant members. During the year 12 communicant members passed away, 1 member was admitted by certificate and 43 were removed from the roll. Changes meant that at the end of the year there were 234 communicant members and 45 supplementary roll members.

We held our three Communion Services in February, June and November along with a Brunch in February.

We remembered the fallen at our Remembrance Service at Tinwald Church on the 10th of November.

We held our Annual Carols for Christmas service on Sunday 15th December.

We held our Christmas Eve service in Tinwald Church.

KTT Guild continued a varied Guild programme with fellowship between the members.

We held a Harvest Brunch in Tinwald Parish Hall on 6th October.

A Daffodil tea was had in Tinwald Church on Sunday 14th April.

On 30th November we enjoyed a Scots Night in Tinwald Parish Hall.

The Church maintains a website www.kttchurch.org.uk on which further details of Church services, people and activities can be found.

FINANCIAL OVERVIEW

During the year to 31st December 2024, our principal source of income continues to be that of weekly offerings and standing orders.

RESERVES POLICY

All reserves are held by the general trustees of the Church of Scotland. At the year end there were unrestricted funds in the general reserve of £33,300 And a restricted Fabric and Capital Funds of £1,283.

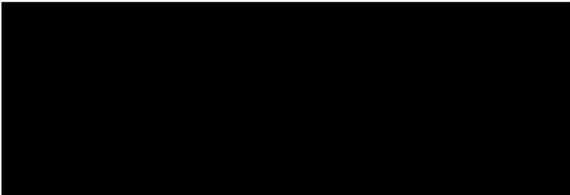
Trustees' Annual Report (cont.)
Year ended 31 December 2024

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgements and estimates that are reasonable and prudent;
- 3 State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 4 Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

Approved by the Trustees and signed on their behalf



27 April 2025,
Date

Kirkmichael, Tinwald & Torthorwald Church of Scotland
Charity No. SCO30785

Independent Examiner's Report to the Trustees of Kirkmichael, Tinwald & Torthorwald Church of Scotland
I report on the accounts of the charity for the year ended 31 December 2024 that are set out on pages 2 to 11

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)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1c) of the Act and to state whether particular matters have come to my attention.

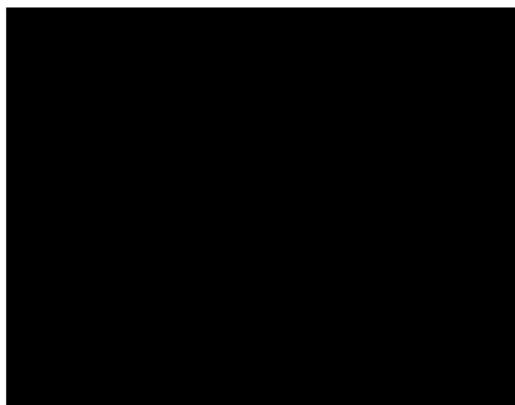
Basis of Independent Examiner's Statement

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 of 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 requirement:
 - 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.



**Kirkmichael, Tinwald & Torthorwald Church of Scotland
Receipts and Payments Account
Year ended 31 December 2024**

	Note	Unrestricted Church Funds 2024 £	Unrestricted Other Funds 2024 £	Total 2024 £	Total 2023 £
<u>Incoming Resources</u>					
Incoming Resources from Generated Funds					
Voluntary Income	1	32,843	0	32,843	52,061
Activities for Generating Funds	2	2,423	0	2,423	1,221
Investment Income	3	0	0	0	0
Charitable Activities	4	2,522	0	2,522	165
Other Incoming Resources	4a	0	0	0	0
<u>Total Incoming Resources</u>		<u>37,788</u>	<u>0</u>	<u>37,788</u>	<u>53,446</u>
<u>Resources Expended</u>					
Costs of Generating Funds	5	187	0	187	150
Charitable Activities		37,926	0	37,926	34,404
Governance Costs		1,320	0	1,320	1,260
<u>Total Resources Expended</u>		<u>39,433</u>	<u>0</u>	<u>39,433</u>	<u>35,814</u>
Net Incoming/Outgoing before Transfers		-1,645	0	-1,645	17,632
Transfers between Funds		0	0	0	0
Net Movement in Funds		-1,645	0	-1,645	17,632
Total Funds Brought Forward		34,945	1,283	36,228	18,596
<u>Total Funds Carried Forward</u>		<u>33,300</u>	<u>1,283</u>	<u>34,583</u>	<u>36,228</u>

Kirkmichael, Tinwald & Torthorwald Church of Scotland
Balance Sheet
At 31 December 2024

	note	2024	2023
		£	£
Current Assets			
Debtors		0	0
Bank and Cash		<u>34,583</u>	<u>36,228</u>
		34,583	36,228
Creditors			
Falling due within one year		<u>0</u>	<u>0</u>
		34,583	36,228
Net Assets			
		<u>34,583</u>	<u>36,228</u>
Unrestricted Funds			
General Funds		32,500	34,145
Designated Funds		<u>800</u>	<u>800</u>
		33,300	34,945
Restricted Funds			
Endowment Funds	10	1,283	1,283
		<u>0</u>	<u>0</u>
Total Funds			
		<u>34,583</u>	<u>36,228</u>

The Accounts were approved by the Kirk Session



27th April 2025
Date

27th April 2025
Date

Kirkmichael, Tinwald & Torthorwald Church of Scotland

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.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005)

Basis of Preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

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

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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

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 restrict the trustees' discretion to apply the fund.

Incoming Resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred.

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 as resources in the statement of financial activities in the period in which the liability arises.

No Tangible Fixed Assets are held

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

No Investments are held

Taxation

Kirkmichael, Tinwald & Torthorwald Church of Scotland 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 resources expended therefore include irrecoverable input VAT.

Kirkmichael, Tinwald & Torthorwald Church of Scotland
Notes Forming Part of the Financial Statements
Year ended 31 December 2024

	Unrestricted Church Funds 2024 £	Unrestricted Other Funds 2024 £	Total 2024 £	Total 2023 £
1. Voluntary Income				
WFO Scheme (non Gift Aid)	1,930	0	1,930	3,206
Gift Aid Donations	15,114	0	15,114	13,694
Tax Recovered on Gift Aid	9,476	0	9,476	9,805
Ordinary Offerings (open Plate)	1,136	0	1,136	1,126
Other Offerings, Donations etc	5,187	0	5,187	4,230
Currie Bequest	0	0	0	20,000
	<u>32,843</u>	<u>0</u>	<u>32,843</u>	<u>52,061</u>
2. Activities for Generating Funds				
Other	2,423	0	2,423	1,221
	<u>2,423</u>	<u>0</u>	<u>2,423</u>	<u>1,221</u>
3. Investment Income				
Bank and Deposit Interest	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4. Incoming Resources from Charitable Activities				
Life & Work	126	0	126	15
Wedding & Funeral Fees	100	0	100	150
Transferred from Other Source	0	0	0	0
Magazine Advertisements	0	0	0	0
Endowment Income	0	0	0	0
Insurance Claim Proceeds	2,296	0	2,296	0
	<u>2,522</u>	<u>0</u>	<u>2,522</u>	<u>165</u>
4a. Other Income Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources	<u>37,788</u>	<u>0</u>	<u>37,788</u>	<u>53,446</u>

Kirkmichael, Tinwald & Torthorwald Church of Scotland
Notes Forming Part of the Financial Statements
Year ended 31 December 2024

	Unrestricted Church Funds 2024 £	Unrestricted Other Funds 2024 £	Total 2024 £	Total 2023 £
5. Analysis of Resources Expended				
Cost of Generating Funds				
Offering Envelopes	187	0	187	150
	<u>187</u>	<u>0</u>	<u>187</u>	<u>150</u>
Charitable Activities				
Give to Grow	4,571	0	4,571	0
Presbytery dues	741	0	741	741
Minister's Expenses	3,812	0	3,812	3,726
Locum	9,055	0	9,055	7,836
Pulpit Supply	807	0	807	541
Laptop	548	0	548	0
Organist	2,590	0	2,590	2,550
Donations	460	0	460	150
Moderator's Afternoon Tea	0	0	0	20
Maintenance	4,672	0	4,672	8,882
PA System	0	0	0	658
Music Licence	259	0	259	248
Heat & Light	4,426	0	4,426	3,016
Insurance	5,107	0	5,107	4,900
Printing, Stationery & Advertising	558	0	558	662
Other Expenses	195	0	195	204
Life & Work	126	0	126	270
	<u>37,926</u>	<u>0</u>	<u>37,926</u>	<u>34,404</u>
Governance Costs				
Independent Examiner's Fee	1,320	0	1,320	1,260
	<u>1,320</u>	<u>0</u>	<u>1,320</u>	<u>1,260</u>
Total Resources Expended	<u>39,433</u>	<u>0</u>	<u>39,433</u>	<u>35,814</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Kirkmichael, Tinwald & Torthorwald Church of Scotland
Notes Forming Part of the Financial Statements
Year ended 31 December 2024

6. 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 of service) £38,884

7. Trustee Remuneration and Related Party Transactions

During the year no trustees received any remuneration and no trustees received reimbursement of expenses (2023 nil)

Minister's expenses and travel amounted to £3,812 (2023 £3,726) and Manse council tax was £nil (2023 £nil)

8/9 No Tangible Fixed Assets or Investments are held

Kirkmichael, Tinwald & Torthorwald Church of Scotland
Notes Forming Part of the Financial Statements
Year ended 31 December 2024

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
10. Movements in Funds					
Endowment Funds	0	0	0	0	0
Restricted Funds					
Garden Fund	50	0	0	0	50
Tinwald Car Park Fund	1,233	0	0	0	1,233
	<u>1,283</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,283</u>
Unrestricted Funds					
General Fund	34,145	37,788	39,433	0	32,500
Designated KTT Guild	800	0	0	0	800
	<u>34,945</u>	<u>37,788</u>	<u>39,433</u>	<u>0</u>	<u>33,300</u>
Total Funds	<u>36,228</u>	<u>37,788</u>	<u>39,433</u>	<u>0</u>	<u>34,583</u>

Purpose of Designated Funds

KTT Guild is the United Guild for Kirkmichael, Tinwald & Torthorwald Church.

The Garden Fund is to be used for developing and maintaining the manse garden.

The Tinwald car park fund is to be used for developing and maintaining the car park at Tinwald.

11 Collections for Third Parties

	2024 £	2023 £
General Haig Fund	160	150
Veterans Garden	200	0
World Day of Prayer	100	0
	<u>460</u>	<u>150</u>

Kirkmichael, Tinwald & Torthorwald Church of Scotland

Appendix 1

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

	<u>2024</u>	<u>2023</u>
	£	£
<u>Capital Account</u>		
Credit Balances held at 31st December 2024 at cost	<u>12,964</u>	<u>12,964</u>
Market Value of balances at 31st December 2024	<u>18,975</u>	<u>18,078</u>
<u>Revenue Account (Fabric)</u>		
Credit Balance at 31st December 2024	<u>31,882</u>	<u>29,785</u>
<u>Revenue Account (General)</u>		
Credit Balance at 31st December 2024	<u>18,285</u>	<u>17,377</u>
<u>Paton Memorial Fund</u>	<u>683</u>	<u>649</u>
<u>Rev. F.I. MacDonald Fund</u>	<u>277</u>	<u>263</u>
<u>Growth Fund</u>		
Jackson Mortification Trust	<u>909</u>	<u>909</u>
Market Value	<u>1,901</u>	<u>1,737</u>

Kirkmichael, Tinwald & Torthorwald Church of Scotland

Appendix 2

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE TRUSTEES OF KTT**

Trust Funds

	2024		2023	
	£	£	£	£
<u>Currie Bequest Fund</u>				
Income on Investments		16,256		15,385
Profit (Loss) on Realisation of Investments		<u>165,501</u>		<u>9,347</u>
		181,757		24,732
Net Capital Additions/Disposals		<u>0</u>		<u>0</u>
		181,757		24,732
Expenditure				
Transfer to Church Account	0		20,000	
Management Fees	<u>5,225</u>	<u>5,225</u>	<u>4,897</u>	<u>24,897</u>
		176,532		-164
Balance at 1st January 2024		<u>390,285</u>		<u>390,449</u>
Balance at 31st December 2024		<u><u>566,817</u></u>		<u><u>390,285</u></u>
<u>Investments</u>				
Listed Investments -Currie Bequest		543,958		377,246
At Market Value	544,752		517,038	
Deposits				
Standard Life Wealth		<u>22,859</u>		<u>13,039</u>
		<u><u>566,817</u></u>		<u><u>390,285</u></u>

The Investments under the Currie Bequest Funds are in trust for the KTT Church with only the Income being available for transfer to KTT.

The Trustees of the Currie Bequest Fund are the Kirk Session of KTT.