

The Church of Scotland

## **Tranent Parish Church**

### **Receipts and Payments Accounts**

**For the year 1<sup>st</sup> January to 31<sup>st</sup> December 2025**

**Congregation No: 030239**

**Charity No: SC 017423**

## Reference and Administrative Information

|                             |                                                                          |
|-----------------------------|--------------------------------------------------------------------------|
| Charity Name                | Tranent Parish Church (Church of Scotland)                               |
| Charity Registration Number | SC 017423                                                                |
| Congregation Reference No.  | 030239                                                                   |
| Contact Address             | Tranent Parish Church Treasurer,<br>246 Church Street, Tranent, EH33 1BW |
| Session Clerk               | 19A Duries Park, Elphinstone, EH33 2LL                                   |

## Trustees

**Minister:** Rev K Taylor

**Elders who are members of Session:** Lawrence Brett, Kathleen Gilmer (until Sept 2025), John Greig, Ann Harris, Val Henry (from Nov 2025), Linda Ingham, Fiona Ketchin, Murdo MacDonald, Connor MacFadyen, Sandra McIntyre (until June 2025), David Menzies, Dorothy Menzies, Joan Ramsay, Edith Roberts, Douglas Roberts

## Principal Office Bearers

|                |                      |
|----------------|----------------------|
| Minister:      | Rev Katherine Taylor |
| Session Clerk: | Mr John Greig        |
| Treasurer:     | Mrs Pamela McGowan   |
| Roll keeper:   | Dr Linda Ingham      |

## Independent Examiner

Mr Robert Stewart, 18 Eskfield Grove, Eskbank, Dalkeith. EH22 3FA

## Bankers

**Royal Bank of Scotland**, 12 Bridge Street, Musselburgh, EH21 4AH

# Trustees Annual Report for the year ending 31<sup>st</sup> December 2025

## Structure, Governance and Management

### Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution (Unitary Form)

#### 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 by the Session itself 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 and the 'teaching elder', is elected by the congregation and inducted by Presbytery.

### Organisational Structure

The Kirk Session, which meets four times a year, or as required, and is moderated (chaired) by the Minister, is responsible for all church affairs under the Unitary form of Constitution.

Each of the four Unitary Teams is chaired and led by a Convenor and has a remit related to their title and agreed by the Kirk Session. The teams meet four times a year, usually two weeks before each Session meeting, to plan, discuss and formulate proposals which are then brought to the Session for approval. Teams are made up of elders and non-elders from the congregation. Each elder is expected to join one of the teams unless exempted but can choose which one to join. If a team decides that a certain person in the congregation would be an asset to their team, they must bring that person's name to the Session for approval before the person is approached by the Convenor.

### Vision, Objectives and Activities

The Church of Scotland is a Christian Church, 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. The vision of The Church of Scotland is to be a Church which seeks to inspire the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving communities.

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.

There are weekly services of worship in the Parish Church on Sundays at 11.00 am, with occasional all-age services. We celebrate Holy Communion within the morning service four times per year and all ages participate in this. There are also regular monthly services held in two care homes in Tranent.

Weekly prerecorded services are made available on YouTube, Facebook and the Church and Presbytery of Lothian and Borders websites. There is a Worship Team who contribute weekly by reading lessons and leading Prayers of Thanksgiving and Intercession on a rota basis. A Worship Team also led a complete service and plans are for this team to continue to do so four times a year. One member of the congregation undertook Presbytery Worship leading training.

During the year there has been one adult baptism including Profession of Faith, one other Profession of Faith and the addition of five other members by transfer.

There is an organist and a Praise Band and a Singers' group was established to contribute to worship and in particular to help the congregation to learn new songs. A Praise Evening was held in March.

There is a Sunday school (called the J Club), which caters for Primary School age children and meets after the opening praise and Sharing Together talk every Sunday during term time. The J Club returns at the end of the service to share their learning with the congregation. We currently have several children, of pre- school, primary and secondary school age who attend worship with their parents. Refreshments are available after the service to allow a time of fellowship and catching up with each other.

The Minister and the part time (0.3) Family & Youth Development Worker (FYDW) are involved to different extents in two local schools. At Windygoul Primary School, the Minister led several series of Godly Play storytelling sessions, supported by the FYDW. The FYDW also led litter picking sessions in partnership with the Walk Wheel Cycle Trust. At Elphinstone Primary School, the FYDW runs a weekly lunchtime Church Club, and with support from church volunteers, started a weekly after school Kidz Club there too. The FYDW tells Bible stories to nursery children, monthly. This primary school attended the Church for its Easter Assembly.

The FYDW led a two day Holiday Club for primary school aged children in August and an Autumn crafts afternoon for families in October.

The Minister together with volunteers and the FYDW run a Youth Club for teenagers on a Sunday evening, meeting every two weeks during term time in the Church Hall.

The Church has a Growing Young team, arising from a Growing Young Project, run by Presbytery. The team led a Games Evening in March. Church members took part in the Tranent Gala Procession under the slogan "We are like a box of crayons, Every one of us is unique, But when we get together, The picture is complete". The FYDW ran a free arts and crafts stall for children on the Gala Day and also at the Elphinstone Fair Day. The team supported a Christians in Sport Quiz in August, a

congregational all age Ceilidh in partnership with the Explorer Scouts in November and a Light Event for families in December.

There is a Saturday morning prayer meeting each week, open to anyone (about ten people usually attend). A monthly Prayer Bulletin with daily prayers is available, prepared by an elder with contributions from the congregation. The church building was open for a week to make available creative prayer stations to the community. Children from a local private nursery attended.

There were Lent and Creation Time Bible studies and the Church of Scotland Learning Exploring Discipleship course was started in November.

The congregation is part of a local cluster of Churches of Scotland, called the Blindwells Cluster, which focuses on developing good local relationships, sharing resources and working towards the establishment of a Christian community in Blindwells. Members led an ecumenical Good Friday walk in the centre of Tranent, and there was a Good Friday evening service in the church building. The Church joins with other churches in supporting the World Day of Prayer service. An ecumenical Sharing Faith group, meets monthly within Tranent.

There is also a branch of the Church of Scotland Guild which meets on the second and fourth Tuesdays of the month from October to April, with around thirty attending.

There is an “Open House” in the hall on Tuesday mornings where tea, coffee and biscuits are available for all in the community and to allow fellowship.

There is a weekly Wednesday morning pool group for older men in the Church Hall and also a weekly table tennis group.

Church members ran a Coffee Morning to raise funds for Cancer Research in May.

Starting before Christmas, the Hall was opened as a Winter Hub weekly on Saturdays from 11am to 3pm for a fourth year to allow people to meet in a warm place and get a soup lunch and refreshments, in response to the expensive utilities and economic situation affecting many families.

Beavers, Cubs, Scouts, Brownies, Rainbows and Guides meet weekly in our church hall as well as other community groups. A congregational magazine “Contact” is issued quarterly.

There is an Eco Action Group. The Group participated in a Wee Green Festival in a local community centre. It had an eco-stall at the Tranent Gala and the Elphinstone Summer Fun Day. It provided monthly eco tips and runs a monthly Fair Trade Stall at the Sunday Service. It participated in a local charity’s litter pick. It led a congregational picnic visit to a local Forest Garden. It led a Creation Time service in September.

At Christmas, a carol singing group sang carols outside ASDA and in two local pubs on two evenings. There was an intergenerational Nativity Service. Two visits were made to the church building to hear the Christmas story by a local private nursery. There was a Christmas Eve evening service which was attended by a large number of non-members.

## Financial Review

The principal source of income is our weekly offering.

|                                      | 2024    | 2025    |
|--------------------------------------|---------|---------|
| WFO Scheme                           | £8,965  | £7,587  |
| Standing Orders                      | £34,404 | £35,469 |
| Ordinary Offering                    | £5,172  | £6,079  |
| Tax Recovered from Gift Aid payments | £11,476 | £12,663 |

The number of 'active' Gift Aid declarations is 57. Most requests for issue of WFO envelopes or new regular standing orders are accompanied by a Gift Aid declaration, if the contributors are taxpayers.

The above tax recovered from Gift Aid consists of 4 payments plus a 'top-up' payment of £2,000 under the Gift Aid Small Donations Scheme.

There has been an increase in the amount given via direct bank payments, but overall there has been a reduction in the amount received as an offering. There has been a significant increase in income from hall users, to £7,524.

£707 was collected for charities including the East Lothian Foodbank, Disasters Emergency Committee, and the Leprosy Mission. On the last Sunday of the month, we have a Fairtrade Stall and purchases by our congregation totalled £1,489 in 2025. This money goes directly to Fairtrade each month and is not shown in our accounts. During Christian Aid Week, donation envelopes are made available and then sent off to Christian Aid.

## Reserves Policy

The Trustees consider it advisable to hold sufficient reserves to cover variations in the income / expenditure from month to month.

We have investments with the General Trustees at the Church of Scotland invested in a Consolidated Fabric Fund in revenue and capital accounts and in the General Investment Growth Fund for this purpose.

## 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 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 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,

John Greig  
Session Clerk

  
.....  
Date 24/3/26.

# Tranent Parish Church Accounts for the year 2025

## Report of the Independent Examiner

### Respective responsibilities of trustees and examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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

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 seeking 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 accounts.

### Independent examiner's statement

In the course of my examination of the statement of account for the year ended 31 December 2025 no matter has come to my attention which gives me reasonable cause to believe that:

- Accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006 and
- The statement of account does not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006
- There is any item to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(signed)

.....  


**Mr Robert Stewart**

Date

.....  
25.3.26

**Tranent Parish Church**  
**Receipts and Payments Account**  
**For the period from 01 January 2025 to 31 December 2025**

|                                                         | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <b>Prior year<br/>total funds<br/>2024<br/>£</b> |
|---------------------------------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|--------------------------------------------------|
| <b>Receipts</b>                                         |                                              |                                            |                                       |                                                  |
| Donations                                               | 65 331                                       | 823                                        | 66 154                                | 70 107                                           |
| Legacies                                                | 0                                            | 0                                          | 0                                     | 100                                              |
| Activities for generating funds                         | 164                                          | 0                                          | 164                                   | 488                                              |
| Bank & Deposit income                                   | 1 194                                        | 0                                          | 1 194                                 | 1 180                                            |
| Investment Income                                       | 3 969                                        | 0                                          | 3 969                                 | 4 140                                            |
|                                                         | <b>70 658</b>                                | <b>823</b>                                 | <b>71 481</b>                         | <b>76 015</b>                                    |
| Rental of premises                                      | 6 121                                        | 0                                          | 6 121                                 | 2 701                                            |
| Sale of assets                                          | 10                                           | 0                                          | 10                                    | 0                                                |
| Sale of investments                                     | 0                                            | 0                                          | 0                                     | 0                                                |
| Receipts from General Trustees                          | 0                                            | 0                                          | 0                                     | 0                                                |
| Grants                                                  | 0                                            | 836                                        | 836                                   | 300                                              |
| Guild Receipts                                          | 0                                            | 1 529                                      | 1 529                                 | 1 800                                            |
| Other receipts                                          | 1 819                                        | 0                                          | 1 819                                 | 1 458                                            |
|                                                         | <b>7 950</b>                                 | <b>2 365</b>                               | <b>10 315</b>                         | <b>6 258</b>                                     |
| <b>Total Receipts</b>                                   | <b>78 608</b>                                | <b>3 188</b>                               | <b>81 796</b>                         | <b>82 273</b>                                    |
| <b>Payments</b>                                         |                                              |                                            |                                       |                                                  |
| Costs of generating funds                               | 75                                           | 0                                          | 75                                    | 69                                               |
| Charitable activities                                   | 76 048                                       | 1 701                                      | 77 749                                | 69 801                                           |
| Governance costs                                        | 0                                            | 0                                          | 0                                     | 0                                                |
| Guild Payments                                          | 0                                            | 2 279                                      | 2 279                                 | 1 926                                            |
| <b>Total Payments</b>                                   | <b>76 123</b>                                | <b>3 980</b>                               | <b>80 103</b>                         | <b>71 795</b>                                    |
| <b>Excess of receipts over payments before transfer</b> | <b>2 485</b>                                 | <b>-792</b>                                | <b>1 693</b>                          | <b>10 478</b>                                    |
| <b>Transfers:</b>                                       | <b>-71</b>                                   | <b>71</b>                                  | <b>0</b>                              | <b>0</b>                                         |
| <b>Excess of receipts over payments for the year</b>    | <b>2 414</b>                                 | <b>-721</b>                                | <b>1 693</b>                          | <b>10 478</b>                                    |

**Tranent Parish Church**  
**Statement of Balances**  
**Year Ended 31 December 2025**

|                                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total 2025<br>£ | Total 2024<br>£ |
|--------------------------------------------------|----------------------------|--------------------------|-----------------|-----------------|
| <b>Bank and Deposit Balances</b>                 |                            |                          |                 |                 |
| Bank and Deposit Balances Brought Forward        | 53 015                     | 10 759                   | 63 774          | 53 297          |
| <b>Movement in Year</b>                          |                            |                          |                 |                 |
| Excess of Receipts over Payments for the year    | 2 414                      | -721                     | 1 693           | 10 478          |
| <b>Bank and Deposit Balances carried forward</b> | <b>55 429</b>              | <b>10 038</b>            | <b>65 467</b>   | <b>63 775</b>   |
| <b>Investments at Market Value</b>               |                            |                          |                 |                 |
| Growth Fund                                      |                            |                          | 152 406         | 141 330         |
| Deposit Fund General Purposes                    |                            |                          | 22 141          | 22 141          |
|                                                  |                            |                          | <b>174 547</b>  | <b>163 471</b>  |
| <b>Total</b>                                     |                            |                          | <b>240 014</b>  | <b>227 246</b>  |

**Assets**

|                            |        |
|----------------------------|--------|
|                            | 80 000 |
| Tranent Parish Church Hall | 18     |
| Minister's Float           | 50     |
| Flower Fund Float          |        |

**Liabilities**  
 No significant liabilities

The accounts were approved by the Kirk Session on 24<sup>th</sup> March 2026

For and on behalf the Kirk Session



Session Clerk



Treasurer

**Tranent Parish Church**  
**Notes to the Accounts, Year Ended 31 December 2025**

- 1 Trustee Remuneration and Related Party Transactions  
No monies were paid to a connected person of any Trustees

2 Movement in Funds

|                           | At 1 January<br>2025 | Receipts      | Payments      | Transfers  | At 31 December<br>2025 |
|---------------------------|----------------------|---------------|---------------|------------|------------------------|
|                           | £                    | £             | £             | £          | £                      |
| <b>Unrestricted Funds</b> |                      |               |               |            |                        |
| Congregational Account    | 52 958               | 78 609        | 62 716        | -13 478    | 55 373                 |
| Designated Fabric Fund    | 0                    | 0             | 13 407        | 13 407     | 0                      |
| Legacies                  | 399                  | 0             | 0             | 0          | 399                    |
|                           | <b>53 357</b>        | <b>78 609</b> | <b>76 123</b> | <b>-71</b> | <b>55 772</b>          |
| <b>Restricted Funds</b>   |                      |               |               |            |                        |
| Flower Fund               | 234                  | 116           | 0             | 0          | 350                    |
| Youth Worker Fund         | 642                  | 836           | 1 089         | 290        | 679                    |
| Charity Account           | 0                    | 707           | 431           | 0          | 276                    |
| Minister's Fund           | 916                  | 0             | 50            | 0          | 866                    |
| Grants                    | 405                  | 0             | 131           | 195        | 469                    |
| Special Donations         | 6 649                | 0             | 0             | -414       | 6 235                  |
| Guild Account             | 1 570                | 1 529         | 2 280         | 0          | 819                    |
|                           | <b>10 416</b>        | <b>3 188</b>  | <b>3 981</b>  | <b>71</b>  | <b>9 694</b>           |
| <b>Total Funds</b>        | <b>63 773</b>        | <b>81 797</b> | <b>80 104</b> | <b>0</b>   | <b>65 466</b>          |

Purpose of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of Church property

Purpose of Restricted Funds

Charity Fund: Handles money collected and passed on to Third Parties

Flower Fund: Is used to purchase flowers and cards

Minster's Fund: Is used at the sole discretion of the Minister to give practical assistance in situations of pastoral need. Income for this Fund derives solely from specified donations

Youth Worker Fund: Is used for Youth work in the Parish

Special Donations: Donations received with the request that the money is not used for general Church expenditure but is used for a specific purpose

Grants: Thanks to the generosity of the congregation and others, the £1,000 grant to our Winter Hub in 2023 has still not been completely used. The Winter Hub continues and any remaining balance will be put towards the following year.

|                                     | Unrestricted<br>2025 | Restricted<br>2025 | Total<br>2025 | Total<br>2024 |
|-------------------------------------|----------------------|--------------------|---------------|---------------|
|                                     | £                    | £                  | £             | £             |
| <b>3 Analysis of Donations</b>      |                      |                    |               |               |
| WFO Scheme                          | 7 587                | 0                  | 7 587         | 8 965         |
| Standing Orders                     | 35 469               | 0                  | 35 469        | 34 404        |
| Tax Recovered                       | 12 663               | 0                  | 12 663        | 11 476        |
| Ordinary Offerings                  | 6 079                | 0                  | 6 079         | 5 172         |
| General Donations                   | 2 150                | 0                  | 2 150         | 1 645         |
| Congregational Organisations        | 300                  | 0                  | 300           | 300           |
| Weddings and Funerals               | 380                  | 0                  | 380           | 970           |
| Donations for Third Party (Charity) | 0                    | 707                | 707           | 1 308         |
| Special Donations                   | 0                    | 116                | 116           | 5 144         |
| Tea Money                           | 703                  | 0                  | 703           | 691           |
| Flower Money                        | 0                    | 0                  | 0             | 32            |
|                                     | <b>65 331</b>        | <b>823</b>         | <b>66 154</b> | <b>70 107</b> |
| Legacies                            |                      |                    |               |               |
| Legacy Income                       | 0                    | 0                  | 0             | 0             |
| Activities for generating funds     |                      |                    |               |               |
| Regular Fund Raising                | <b>164</b>           | <b>0</b>           | <b>164</b>    | <b>488</b>    |
| Bank & Deposit income               |                      |                    |               |               |
| Bank and Deposit Interest           | <b>1 194</b>         | <b>0</b>           | <b>1 194</b>  | <b>1 180</b>  |

|                                            |               |              |               |               |
|--------------------------------------------|---------------|--------------|---------------|---------------|
| Investment Income                          |               |              |               |               |
| <b>Investment Income</b>                   | <b>3 969</b>  | <b>0</b>     | <b>3 969</b>  | <b>4 140</b>  |
| Rental of premises                         |               |              |               |               |
| Commercial Rent Received                   | <b>6 121</b>  | <b>0</b>     | <b>6 121</b>  | <b>2 701</b>  |
| Sale of assets                             |               |              |               |               |
| Sale of Fixed Assets                       | <b>10</b>     | <b>0</b>     | <b>10</b>     | <b>0</b>      |
| Grants                                     |               |              |               |               |
| Winter Hub                                 | 0             | 0            | 0             | 0             |
| ECO Group                                  | 0             | 0            | 0             | 300           |
| Elphinstone Drop-In                        | 0             | 836          | 836           | 0             |
|                                            | <b>0</b>      | <b>836</b>   | <b>836</b>    | <b>300</b>    |
| <b>4 Other receipts</b>                    |               |              |               |               |
| Use of Premises by Voluntary Organisations | 1 403         | 0            | 1 403         | 435           |
| Miscellaneous Income                       | 20            | 0            | 20            | 110           |
| Life and Work Income                       | 126           | 0            | 126           | 168           |
| Growing Young                              | 170           | 0            | 170           | 0             |
| Misc Fabric Income                         | 0             | 0            | 0             | 630           |
| Main Bequest                               | 100           | 0            | 100           | 100           |
| Special Collections                        | 0             | 0            | 0             | 115           |
| Guild                                      | 0             | 1 529        | 1 529         | 0             |
| <b>Other receipts Totals</b>               | <b>1 819</b>  | <b>1 529</b> | <b>3 348</b>  | <b>1 558</b>  |
| <b>Receipts Grand Totals</b>               | <b>78 608</b> | <b>1 659</b> | <b>80 267</b> | <b>80 474</b> |
| <b>5 Analysis of Payments</b>              |               |              |               |               |
| Costs of generating funds                  |               |              |               |               |
| WFO Expenses                               | <b>75</b>     | <b>0</b>     | <b>75</b>     | <b>69</b>     |
| Charitable activities                      |               |              |               |               |
| Giving to Grow                             | 36 960        | 0            | 36 960        | 35 757        |
| Presbytery Dues                            | 794           | 0            | 794           | 1 126         |
| Upper Hall                                 | 0             | 0            | 0             | 26            |
| Minister's Travel                          | 0             | 0            | 0             | 0             |
| Minister's Telephone                       | 552           | 0            | 552           | 571           |
| Pulpit Supply                              | 400           | 0            | 400           | 200           |
| Intern                                     | 0             | 60           | 60            | 1 013         |
| Youth Worker's Travel                      | 125           | 5            | 130           |               |
| Organist Salary                            | 2 156         | 0            | 2 156         | 2 533         |
| Cleaner                                    | 4 032         | 0            | 4 032         | 4 716         |
| PAYE                                       | 1 822         | 0            | 1 822         | 1 109         |
| Stationery                                 | 35            | 0            | 35            | 0             |
| Youth Worker's Telephone                   | 27            | 127          | 154           | 0             |
| Church Magazine                            | 101           | 0            | 101           | 0             |
| Life and Work Expenses                     | 98            | 0            | 98            | 168           |
| Outreach and Wider World                   | 528           | 0            | 528           | 291           |
| Worship and Education                      | 1 174         | 0            | 1 174         | 846           |
| Pastoral Care                              | 54            | 0            | 54            | 110           |
| Growing Young                              | 120           | 0            | 120           | 0             |
| J Club                                     | 41            | 0            | 41            | 0             |
| Elphinstone Drop-in                        | 0             | 242          | 242           | 0             |
| Tea Expenses                               | 182           | 0            | 182           | 114           |
| Miscellaneous Expenses                     | 31            | 0            | 31            | 20            |
| Flower Expenses                            | 0             | 0            | 0             | 41            |
| Fabric Expenses, Church and Hall           | 12 893        | 0            | 12 893        | 5 334         |
| Gas, Church                                | 1 089         | 0            | 1 089         | 849           |
| Electricity, Church                        | 830           | 0            | 830           | 895           |
| Insurance                                  | 4 413         | 0            | 4 413         | 3 849         |
| Fabric Expenses, Manse                     | 514           | 0            | 514           | 1 044         |
| Council Tax, Manse                         | 4 056         | 0            | 4 056         | 3 715         |
| Winter Hub                                 | 0             | 71           | 71            | 252           |
| ECO Group                                  | 100           | 0            | 100           | 421           |
| Gas, Hall                                  | 1 826         | 0            | 1 826         | 1 522         |
| Electricity, Hall                          | 1 094         | 0            | 1 094         | 988           |
| Special Collections                        | 0             | 0            | 0             | 140           |
| Donations to Third Parties (Charity)       | 0             | 431          | 431           | 1 651         |
| Minister's Discretion                      | 0             | 50           | 50            | 0             |

|                              |               |              |               |               |
|------------------------------|---------------|--------------|---------------|---------------|
| Youth Worker's Expenses      | 0             | 716          | 716           | 500           |
|                              | <b>76 046</b> | <b>1 701</b> | <b>77 747</b> | <b>69 801</b> |
| <b>Guild</b>                 |               |              |               |               |
| Central Expenses             | 0             | 480          | 480           | 490           |
| Guild Projects               | 0             | 200          | 200           | 200           |
| Speakers' Expenses           | 0             | 261          | 261           | 211           |
| Donations                    | 0             | 300          | 300           | 350           |
| Charity Donation             | 0             | 468          | 468           | 0             |
| Other Expenses               | 0             | 571          | 571           | 675           |
|                              | <b>0</b>      | <b>2 280</b> | <b>2 280</b>  | <b>1 926</b>  |
| <b>Payments Grand Totals</b> | <b>76 121</b> | <b>3 981</b> | <b>80 102</b> | <b>71 796</b> |

## 6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister stipends and employers' contributions for National Insurance, Pensions and Housing and Loan Fund. Ministers' pensions 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 £33,433 and the maximum stipend (in the fifth and subsequent years) £39,856

## 7 Collections for Third Parties

|                        |            |
|------------------------|------------|
| DEC Myanmar            | 160        |
| DEC Middle East        | 160        |
| East Lothian Food Bank | 111        |
| Leprosy Mission        | 276        |
|                        | <b>707</b> |

## 8 Basis of Accounts

The accounts have been prepared on an Income and Expenditure basis

## 9 Endowments and Glebe Rents

Although not under the control of the Congregation, these funds go towards Giving to Grow

## 10 Church Properties

Tranent Parish Church, Church Street, EH33 1BW and its Manse at 1 Toll House Gardens, EH33 2QQ are Church properties vested in the General Trustees.

The Church Hall (formerly Wishart St Andrews Church) and associated grounds, 87 Church Street, EH33 1BX are owned by the Congregation

The Glebe on the west side of The Heugh (approx 7.4 acres) is Church property vested in the General Trustees

## 11 Consolidated Fabric Fund

Tranent Parish Church has funds deposited as a result of the sale of redundant property. The fund is administered by the General Trustees of the Church of Scotland on behalf of the Congregation and may only be expended on property.

## 12 Appendix and Statement of Balances

Acting upon advice from the Church of Scotland Finance Department, Investments amounts which are purely for the benefit of the Congregation have been removed from the Appendix and are shown on the Statement of Balances

## 13 Garden Work and Premises

Garden work is carried out on the Hall gardens and payment is made annually for the upkeep of the estate of which the Manse is part.

The Fabric team continue to be active in ensuring that all premises are regularly checked and maintained, dealing with all faults and repairs timeously.

## 14 Volunteers

In common with all congregations of the Church of Scotland, the Congregation benefits from the contribution made by volunteers who give of their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

## APPENDIX

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

| Market Value at 31.12.2025               | 2025<br>£ | 2024<br>£ |
|------------------------------------------|-----------|-----------|
| Consolidated Fabric Fund Capital Account | 36 630    | 36 284    |
| Consolidated Fabric Fund Revenue Account | 5 825     | 4 404     |
| Temporary Account                        | -267      | 0         |
| Total                                    | 42 188    | 40 688    |