

SC014767.2023.1

The Church of Scotland

Tarbolton Parish Church

Congregational Number: 100596

Scottish Charity Number: SC014767

RECEIPTS AND PAYMENTS

Trustees Annual Report and Accounts

Year ended 31st December 2023



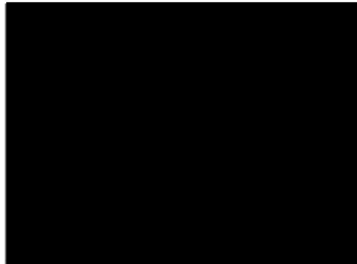
Reference and Administrative Information

Charity Name: Tarbolton Parish Church of Scotland

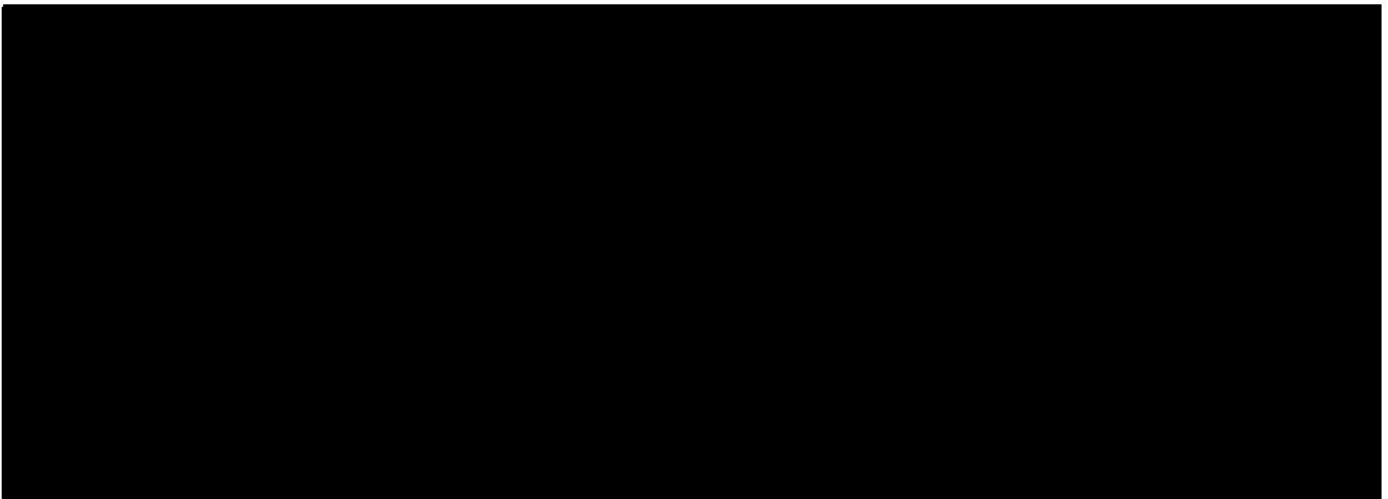
Charity Registration Number: SC014767

Congregation Reference No: 100596

Contact Address:



Trustees



Independent Examiner



William Duncan + Co Ltd
Ellersley House
30 Miller Road
Ayr
Ayrshire
KA7 2AY

Bankers

Bank of Scotland
123 High Street
Ayr
KA17 1QP

Trustees' Annual Report

Year ended 31 December 2023

Structure, Governance and Management

Governing Document

The Church was administered in accordance with the terms of the Model Deed of Constitution, with a Unitary Constitution granted by the Church of Scotland law department on 14th June, 2022.

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 the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

Teams i.e Mission, Finance, Property and Social, meet five times a year, chaired by a member of the kirk session, each team consists of members gifts and skills relative to the team's function. Reports are brought to the kirk session which meets five times a year. Additional meetings may be called if required.

As Presbyteries across Scotland were being reduced in number, from 1st October 2023, our church is now a member of The Presbytery of South West Scotland. Meetings will be held four times annually, two face to face and two via zoom.

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.

Normal weekly religious services – Sunday worship 10 – 11am; Monthly Muddy church at 1:30pm. Baptisms; Weddings; Funerals; Holy Communion; Home and Hospital visits by Minister; Guild; Scotland's Garden Scheme – Barnweil Gardens; Annual Fête; Harvest Thanksgiving; Remembrance Service; Book of Remembrance Service; Palm Sunday, Maundy Thursday, Good Friday and Easter Services; Family Christmas Eve and Christmas Services; Joint Watchnight and Christmas Day services with Annbank Parish Church; Service in which the local Masonic Lodge participate; End of Terms School Services; Guild dedication service, Guild Week Service, World Day of Prayer service; "Souper" Sunday, Minister and Chaplain to local primary school.

A daily "Religious" message is shown on the Church Facebook page. We also post intimations on Facebook and now that we have installed WiFi we are live streaming Sunday services.

Trustees' Annual Report (cont)

Year ended 31 December 2023

Achievements and Performance

Normally numbers at Sunday worship and at the occasional other services are monitored approximately. We continue to provide the ordinances of religion to our congregation and parish with the assistance of various media platforms and to continue in the traditions of worship and witness of the kirk.

We have also widened our membership since posting worship services on-line and our on-line presence expands beyond this country to further afield. Equality, diversity and inclusion are topics we have in the forefront of our minds and is something we continue to explore.

We invite various organisations to come and address the congregation about their work and how we can support them.

Financial Review

The principal sources of income are weekly and other offerings, based on FWO, gift aid, open plate and tax recovered, shows a decrease of 15% from 2022.

Annual Church Fête; Annual Endowment

Number of Gift Aid donors – 80 (a reduction of 6)

Number of Members on Roll – 212

Our average attendance is generally approx 40. There were also approx 40 at junior church who have met, mainly outdoors since the pandemic (Muddy church).

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £148,148, of which £6,517 had been designated for Fabric Fund.

The church also held £11,000 of restricted funds for the purposes specified in note two.

In addition the church is an A listed building and the trustees are mindful of the need to hold sufficient funds for unexpected expenditure.

The Erskine Hall continues to be well used by Brownies, Guides, Guild, Food Bank, One O'clock hub, Masonic lodge, local SWI and YOGA class plus any events organised by social and fund raising committee.

As a church community we continue to deliver the Food Bank, set up during the COVID pandemic, which covers the 3 villages of Annbank, Mossblown and Tarbolton. This is still regularly made use of and receives frequent referrals from South Ayrshire Council Emergency Support Line. The church was successful in acquiring funding to support families in crisis over the winter and have distributed food vouchers and fuel support to over 40 families in the 3 villages.

We continue to support our partner church in Sanga, Malawi on a regular basis and share news and prayer topics.

A joint prayer and reflection time with our members from Annbank parish church continues and these are held twice a month, alternating between Tarbolton and Annbank.

Trustees' Annual Report (cont)

Year ended 31 December 2023

One O'clock hub held one afternoon per month. This was started as a social meeting for elderly villagers following lockdown restrictions being lifted. Dominoes and other branded board games are among the activities with time to chat over tea and biscuits, and perhaps an opportunity to form new friendships.

In the summer of 2023 during the main holiday month of July, one Sunday service rather than two was held jointly with members from Annbank Parish church alternating between the two villages.

Accessibility

Easy access to the church is via the cemetery gates and the ramp on the west side of the church and the church back door. At the Erskine hall a portable ramp can be laid at the main entrance to assist with easy access, or via the fire door. Easy access toilet facilities are available with an early upgrade planned.

King's Coronation Celebration

King Charles III coronation was celebrated with a community event held in the primary school. A wide selection of stalls with games, face painting and children's entertainment were well supported. Tea and tasty bites were served by members of the congregation and were sold out very quickly so busy was the event.

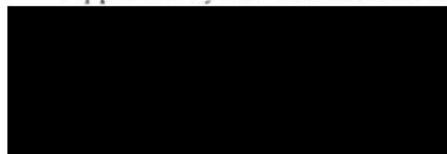
Christmas Lights Switch - On

Christmas light switch on was another busy event with hot drinks, hot dogs and sausage rolls served by our social committee members. This was also very well supported and another quick sell out.

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,



Session Clerk

24th March 2024

Independent Examiner's Report to the Trustees of Tarbolton Parish Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 7 to 13.

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.

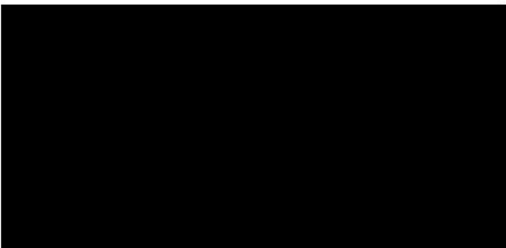
Basis of independent examiner's statement

An 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 in order to enable a proper understanding of the accounts to be reached.



William Duncan + Co Ltd
Ellersley House
30 Miller Road
Ayr
Ayrshire
KA7 2AY

Date25/3/24.....

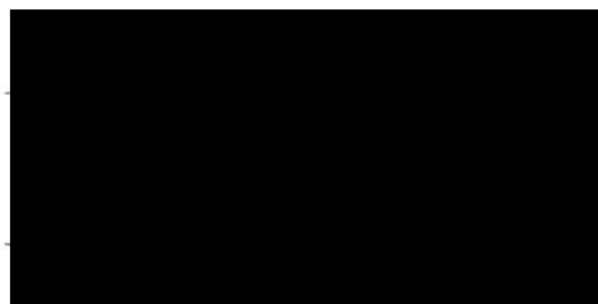
Tarbolton Parish Church
Receipts and Payments Account
Year ended 31 December 2023

		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2023	2023	2023	2022
	Note	£	£	£	£
<u>Receipts</u>					
Donations	3	43,533.85	-	43,533.85	51,079.31
Grants Received	4	-	-	-	2,000.00
Bank & Deposit interest		4,789.18	-	4,789.18	720.15
Stipend Contribution		12,373.00	-	12,373.00	8,216.00
Social Fund		377.00	-	377.00	1,504.80
Guild		-	626.10	626.10	701.65
Life and Work		180.00	-	180.00	-
Annbank share of Expenses		4,251.97	-	4,251.97	7,851.31
Anniversary Mementoes		-	-	-	215.00
VAT Refund		222.03	-	222.03	9,593.56
Donation From Lorimer Trust		19,777.76	-	19,777.76	-
<u>Total Receipts</u>		<u>85,504.79</u>	<u>626.10</u>	<u>86,130.89</u>	<u>81,881.78</u>
<u>Payments</u>					
Costs of generating funds	5	211.51	-	211.51	103.75
Charitable activities	6	83,923.79	6,145.31	90,069.10	90,385.62
Governance costs	7	1,020.00	-	1,020.00	900.00
<u>Total Payments</u>		<u>85,155.30</u>	<u>6,145.31</u>	<u>91,300.61</u>	<u>91,389.37</u>
Excess of Receipts over Payments for the year before transfers		349.49	(5,519.21)	(5,169.72)	(9,507.59)
Transfers		-	-	-	-
Excess of Receipts over Payments for the year		<u>349.49</u>	<u>(5,519.21)</u>	<u>(5,169.72)</u>	<u>(9,507.59)</u>
<u>Bank and Deposit Balances</u>					
Brought forward 01/01/2023		147,798.85	16,519.29	164,318.14	173,825.73
<u>Movement in the year</u>		349.49	(5,519.21)	(5,169.72)	(9,507.59)
Carried forward 31/12/2023		<u>148,148.34</u>	<u>11,000.08</u>	<u>159,148.42</u>	<u>164,318.14</u>

Tarbolton Parish Church
Statement of Balances
At 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward		147,798.85	16,519.29	164,318.14	173,825.73
Movement in year:					
Excess of Receipts over Payments for the year		349.49	(5,519.21)	(5,169.72)	(9,507.59)
Bank & deposit balances carried forward		<u>148,148.34</u>	<u>11,000.08</u>	<u>159,148.42</u>	<u>164,318.14</u>
<u>Investments at market value</u>					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Assets</u>					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the Kirk Session and Financial Board on 24th March 2024
For and on behalf of the Kirk Session and Financial Board



Session Clerk

Treasurer

Tarbolton Parish Church
Notes to the Accounts
Year ended 31 December 2023

1. Trustee Remuneration and Related Party Transactions

During the year no trustee received reimbursement of expenses.(2022 - £nil)

2. Movements in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
Fabric Fund	6,517.14	-	-	-	6,517.14
Reserve Fund	30,545.31	-	-	-	30,545.31
Social Fund	5,201.61	377.00	2,864.35	-	2,714.26
General Fund	105,534.79	85,127.79	82,290.95	-	108,371.63
	<u>147,798.85</u>	<u>85,504.79</u>	<u>85,155.30</u>	<u>-</u>	<u>148,148.34</u>
Restricted funds					
Choir Fund	516.81	-	-	-	516.81
Guild	983.04	626.10	747.00	-	862.14
Bequest Fund	6,592.52	-	-	-	6,592.52
Richmond Bequest	5,394.42	-	5,394.42	-	-
Foodbank Fund	3,028.61	-	-	-	3,028.61
Winter Support Fund	3.89	-	3.89	-	-
	<u>16,519.29</u>	<u>626.10</u>	<u>6,145.31</u>	<u>-</u>	<u>11,000.08</u>
Total funds	<u>164,318.14</u>	<u>86,130.89</u>	<u>91,300.61</u>	<u>-</u>	<u>159,148.42</u>

Tarbolton Parish Church
Notes to the Accounts
Year ended 31 December 2023

Purposes of Funds

Fabric Fund	Funds set aside for maintenance of Church Properties
Reserve Fund	The trustees feel it is prudent to hold approximately 6 months' expenditure in hand.
Social Fund	From time to time, social events are held to raise funds for maintenance of Church/Hall Fabric.
General Fund	Day to day expenses providing Religious and Pastoral care in Parish, salaries, heating and lighting, mission etc.
Choir Fund	Purchase of music
Guild	Established 98 years ago. Funds raised by Annual Subscriptions and offerings from members, out of which speakers are reimbursed. Excess funds are usually given to Church.
Bequest Fund	For Parish welfare. Established early last century to provide poor of Parish with coal. This, of course, is now superfluous, but the income from the fund is still used for welfare as required.
Richmond Bequest	These funds have been completely used in 2022 and 2023 for Tarmac on the path and ground adjoining the cemetery.
Foodbank Fund	<p>When the Country went into lockdown due to Coronavirus pandemic in March 2020 members of the Tarbolton Community Council set up a helpline for anyone who was shielding at home and unable to go out for basic food shopping or to collect medicine. There was a need to have a Foodbank but in order to apply for available funds and grants any such body required to have a bank account, it was therefore agreed that the church would assist and manage the funds.</p> <p>Rev. Mandy Ralph was involved with the Foodbank, particularly in its early days; indeed the Manse garage was home to it, but a move to Annbank Church took place in 2022. A food bank hub remains in the Erskine hall and several families have received food parcels continuously since its inception.</p>

Tarbolton Parish Church
Notes to the Accounts
Year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations				
WFO Scheme (non Gift Aid)	7,625.84	-	7,625.84	8,870.76
Gift Aid Donations	20,823.55	-	20,823.55	22,581.20
Tax Recovered on Gift Aid Donations	7,896.30	-	7,896.30	7,839.77
Open Plate	2,577.04	-	2,577.04	2,422.97
Other Offerings	4,611.12	-	4,611.12	9,364.61
Legacies	-	-	-	-
	<u>43,533.85</u>	<u>-</u>	<u>43,533.85</u>	<u>51,079.31</u>
4. Analysis of Grants Received				
Corra Foundation - Winter Support	-	-	-	2,000.00
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000.00</u>
5. Costs of generating funds				
F.W.O Envelopes	211.51	-	211.51	103.75
	<u>211.51</u>	<u>-</u>	<u>211.51</u>	<u>103.75</u>
6. Charitable activities				
Ministries & Mission allocation	37,380.00	-	37,380.00	33,220.00
Presbytery dues	945.00	-	945.00	956.00
Pulpit supply	299.25	-	299.25	471.60
Minister's Travel	1,237.30	-	1,237.30	1,007.87
Hallkeeper	1,124.00	-	1,124.00	1,104.00
Organists	5,102.30	-	5,102.30	5,612.65
Repairs and Maintenance	14,368.93	-	14,368.93	15,186.44
Council Tax	3,071.92	-	3,071.92	2,963.02
Heat and light	3,015.28	-	3,015.28	4,518.87
Insurance	3,529.20	-	3,529.20	3,195.33
Printing, stationery and postage	328.89	-	328.89	506.09
Telephone, Broadband & Zoom	544.40	-	544.40	696.41
HMRC - Tax	276.00	-	276.00	276.00
Life & Work	171.00	-	171.00	135.00
Other Expenses	1,476.49	-	1,476.49	2,242.05
Copyright	229.00	-	229.00	234.67
Manse Expenses	6,484.48	-	6,484.48	4,440.69
Social fund	2,864.35	-	2,864.35	59.89
Guild	-	747.00	747.00	801.46
Church Cleaner	756.00	-	756.00	553.50
Admin Support	720.00	-	720.00	780.00
Foodbank	-	-	-	1,107.77
Winter Support - Electricity Top-Up	-	3.89	3.89	3,956.11
Tarmac at Church	-	5,394.42	5,394.42	6,360.20
	<u>83,923.79</u>	<u>6,145.31</u>	<u>90,069.10</u>	<u>90,385.62</u>
7. Governance costs				
Independent examiner's fees	1,020.00	-	1,020.00	900.00
	<u>1,020.00</u>	<u>-</u>	<u>1,020.00</u>	<u>900.00</u>

Tarbolton Parish Church
Notes to the Accounts
Year ended 31 December 2023

8. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 £28,700 and the maximum stipend in the fifth and subsequent years £35,269

Funds were realised some 28 years ago from the sale of the Manse glebe. The proceeds are held by the Church centrally and are used annually in reduction of the Minister's stipend due by the congregation. In 2023 this reduced minister's stipend by £8,213.

	2023 £	2022 £
9. Collections for Third Parties		
Partner Church - Malawi	260.50	222.56
Poppy Scotland	180.00	259.47
Ukraine war appeal	-	330.00
Christian Aid	-	184.15
C.O.S HIV/Aids Programme	208.55	-
Christian Aid (Turkey/Syria Earthquake Appeal	242.30	-
Christian Aid (Quiz Sheet)	82.00	-
	<u>973.35</u>	<u>996.18</u>

10. Media

A Facebook page is maintained by one of our members who keeps it up to date, and this is proving to be a very positive move especially since Coronavirus restrictions led to churches having to find new ways to reach their congregations.

Zoom meetings have been embraced and have also proved beneficial.

Tarbolton Parish Church

Appendix

Year ended 31 December 2023

Funds held on behalf of the congregation by the Church of Scotland General Trustees

2023	2022
£	£
<u>Nil</u>	<u>Nil</u>

	2023	2022
	£	£
Current and Savings Accounts (incl Guild)	8,232.57	33,191.47
Church of Scotland Investors' Trust	<u>150,915.85</u>	<u>131,126.67</u>
	<u>159,148.42</u>	<u>164,318.14</u>

Linked Charge

Tarbolton Parish Church is a linked Charge with Annbank Parish Church. The Minister's stipend is shared 60% Tarbolton : 40% Annbank. All costs for the maintenance and upkeep of the Manse are shared 50/50. Annbank share included in figures for pulpit supply, organists, and all manse expenses.