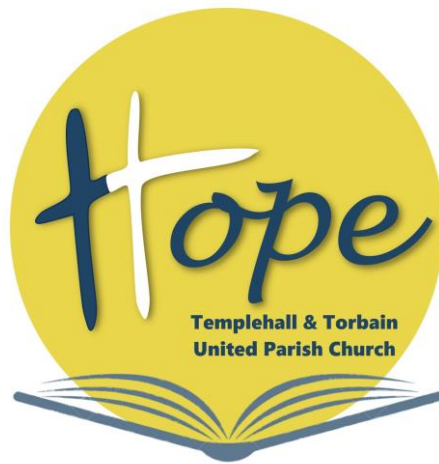


# **The Church of Scotland**

## **TEMPLEHALL AND TORBAIN UNITED PARISH CHURCH OF SCOTLAND KIRKCALDY**



### **RECEIPTS AND PAYMENTS ACCOUNTS 2022**

**Congregation No: 251536**

**Charity No: SC012756**

## Reference and Administrative Information

Charity Name: Templehall and Torbain United Parish Church of Scotland,  
Kirkcaldy

Charity Registration Number: SC012756

Congregation Reference No: 251536

Contact Address: Gordon Thomson  
28 Craigearn Avenue  
KIRKCALDY  
Fife  
KY2 6YS

**Trustees:** Trustees include all members of the Kirk Session. Details of trustees who served during the year ending 31 December 2022 are listed on the next page.

### Principal Office-bearers

Minister: Rev Josh Milton (from 27 October 2022)

Session Clerk: Mr Gordon Thomson

Church Treasurer: Mr John Bulloch (until 31 December 2022)  
Mr Graham Johnston (from 1 January 2023)

### Interim Moderator

Rev Eileen Miller (until 27 October 2022)

### Ordained Local Minister

Rev Brian Porteous (until 31 October 2022)

### Outreach Worker

Mrs Lauren Jones

### Independent Examiner

Miss Donna McEwan, 84 Ballingry Crescent, Ballingry, Lochgelly, KY5 8JF

### Bankers

Bank of Scotland, PO Box 10, Kirkcaldy, Fife, KY1 3PA

## Reference and Administrative Information

### The following Elders served as trustees during 2022

Margaret Bell	Joan Gallo	Christine McMurray	Wendy Sinclair
Elizabeth Bradley	Kenneth Gilbert	William McMurray	Anne Stalker
John Bulloch	Graham Grubb	Eileen Miller	George Thomson
Rosemary Campbell	Eleanor Haddow	Josh Milton	Gordon Thomson
Fiona Cunningham	Graham Johnston	Sandra Naylor	
Barbara Currie	Maureen Johnston	Graeme O'Malley	
Maureen Forrester	Joyce Leggate	Moira Rowan	

### Emeritus Elders

The undernoted Elders resigned as trustees prior to 1 January 2022

Fay Cunningham	Sheena Hardie	Elizabeth McNamara	Harry Rae
Margaret Blair	Margaret Knight	Nicola Morgan	George Mowatt
James Swan	Kathleen Galloway	Donald Kirk	Margaret W Knight
Elizabeth Pringle	James Hardie	Joshua Doherty	Beatrice Doherty

# **Trustees' Annual Report**

## **Year ended 31 December 2022**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution (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 from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is also a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

#### **Organisational Structure**

The Kirk Session which is chaired by the Minister and meets a minimum of five times a year is responsible for all affairs within the church. In 2022 the Kirk Session met 11 times. Due to there being a vacancy for full-time minister the Kirk Session was chaired by our Interim Moderator until 27<sup>th</sup> October 2022. Certain responsibilities are delegated to Committees as appropriate.

#### **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.

### **Templehall & Torbain United Church and the Community**

Our parish covers a large area in the North West of Kirkcaldy with a population of around 17,300 people, with recent resident numbers having increased due to the new housing built between the present estates and the A92 road. Our parish has the largest population of any parish within Fife Presbytery. Much of the parish comprises a linked series of housing estates built in the 1950s and 1960s. 60% of the housing is owner occupied, with the social rented sector accounting for 32%. Parts of the parish are in the 10% of the most deprived areas in Scotland.

The union of Templehall Church and Torbain Church took place on Wednesday 24<sup>th</sup> February 2021. The Templehall Church building was opened in 1956 and the Torbain Church building in 1969. A process is underway in conjunction with Presbytery and General Trustees to determine the best means of consolidating our activities into one building.

#### **Overview of 2022:**

The year started with the carrying forward of a reintroduction of a number of Covid-19 mitigations immediately before the 2021 Christmas period in response to national concerns around the Omicron variant of the virus. Whilst we were still able to hold worship services in person with sensible hygiene precautions in place, the provision of food and drink after worship services was also suspended and church meetings reverted to being online using Zoom rather than being in person. From the end of January, however, the additional mitigations were able to be relaxed and a return to near normal operation took place.

The highlight of 2022 was the ordination and induction of Rev Josh Milton as our new full-time minister on 27<sup>th</sup> October. The process leading up to this was a very smooth one with a Nominating Committee being selected by congregational vote in March and candidate interviews taking place in July. Rev Josh Milton was the unanimous choice of our Nominating Committee and unanimously voted for by the congregation. With the fullest support of his office bearers, Josh's many skills and strong future orientation will lead us on our Gospel journey as we look increasingly outwards to the needs of the parish.

Also worthy of note has been the dramatic growth of our Parents/Carers/Toddlers/Babies Groups led by our Outreach Worker, Lauren Jones. There are now c.100 families on her books and three mornings a week there are sessions in the church hall tailored to their needs.

An average of 59 worshippers attended worship on a typical Sunday with fluctuations occurring depending upon seasonal influences. An estimated figure of 68 worshippers have been tuning into the recorded services.

Communion during 2022 has generally been celebrated on the first Sunday of every month and anyone including children can participate. As noted below various services traditionally marking particular events such as Remembrance Sunday as well as Easter and Christmas services were held. A few services were led by members of the Worship Team and our MDS and the Guild led a few additional services such as the Guild Carol Service in December.

21 funerals were conducted which included both church members and also non-members resident within the parish.

The months up to the October ordination and induction of our new minister have been busy ones for our office bearers and our former Ordained Local Minister, Rev Brian Porteous and our former Interim Moderator, Rev Eileen Miller both of whom were a tremendous support to the church when it was in vacancy.

## **Highlights of 2022:**

### **January:**

- "Wee Wrigglers" Groups Weekly Walks continue
- Weekly Discipleship Explored Bible Study by Zoom started Thursday 13th January
- Completion of Broadband installation within Templehall building
- Weekly Lego Club reintroduced on Saturday 22nd January within Torbain hall
- Weekly Guild meetings reinstated on Friday 28<sup>th</sup> January within Templehall hall
- Serving of teas and coffees after worship reinstated from Sunday 30th January
- A new externally run group, called Krafty Kidz, started in the Torbain building on a Monday afternoon, for pre-schoolers and for primary school aged children
- Our MDS (Mission Development Staff) outreach worker embarked on a weekly scheme called "Walking Through the Bible" with P7 pupils at Valley Primary in association with KART (Kirkcaldy Area Reachout Trust)
- A new 4-Elder prayer housegroup was established and who meet weekly

### **February:**

- "Over 60s Group resumes fortnightly meetings in Torbain hall
- "Wee Wrigglers" Groups resume "in person" meetings in Torbain hall
- A Messy Church session with a St.Valentine's theme was held on Sunday 13<sup>th</sup> February within Templehall hall and sanctuary
- Worship on Sunday 27<sup>th</sup> February in Templehall Church was led by our MDS and some of our Elders
- Around 30 children now attending the weekly "Bairns a Blether and a Brew" babies and toddlers group within Torbain hall

## **March:**

- Guild “World Day of Prayer” service held on Friday 4<sup>th</sup> March within Templehall Sanctuary
- 10 Elders received Long Service Certificates and 8 were able to attend worship on Sunday 6<sup>th</sup> March to be presented with their certificates by the Presbytery moderator
- Weekly Lent Bible Studies by Zoom commenced on Thursday 10<sup>th</sup> March
- Stated Annual Meeting took place after worship on Sunday 13<sup>th</sup> March followed by Election of Nominating Committee
- A Messy Church session took place on Sunday 13<sup>th</sup> March in Torbain hall and sanctuary
- Guild Coffee Morning held on Saturday 19<sup>th</sup> March within Templehall hall
- The “Walk Through the Bible” sessions at Valley Primary concluded but the weekly sessions then transferred to the P7s at Torbain Primary at the request of the school
- A Parish Profile was completed for our church for the interest of prospective applicants for the ministry vacancy

## **April:**

- Guild “Quiz Night” held on Friday 1<sup>st</sup> April within Templehall hall
- Easter edition of church magazine “Hope Herald” was available from Sunday 3<sup>rd</sup> April
- Easter Mission in conjunction with KART was held from Wednesday 6<sup>th</sup> April until Friday 8<sup>th</sup> April
- Easter Services 2022:
  - Palm Sunday: 10<sup>th</sup> April – Café Church, Templehall hall & Messy Church in Templehall hall and sanctuary
  - Maundy Thursday: 14<sup>th</sup> April – Informal Communion, Torbain Church
  - Good Friday: 15<sup>th</sup> April, Templehall Church
  - Easter Day: 17<sup>th</sup> April, Torbain Church

## **May:**

- Torbain building used as a Polling Station for the Council elections on Thursday 5<sup>th</sup> May
- Messy Church session held in Torbain hall and sanctuary on Sunday 8<sup>th</sup> May with a “Breakfast on the Beach” theme
- Kirkcaldy Area Guilds Together Communion service held in Templehall Church on Thursday 12<sup>th</sup> May
- Christian Aid Service held on Sunday 15<sup>th</sup> May within Torbain Church
- Christian Aid Quiz held on Friday 20<sup>th</sup> May within Torbain hall
- Annual Spring Fayre held on Saturday 28<sup>th</sup> May in Torbain hall
- Chris Beattie from KART participated in our service on Sunday 29<sup>th</sup> May in Torbain Church to talk about his work
- Weekly Bible Studies by Zoom continue and were looking at the Book of Acts

## **June:**

- “Welcome Team” rota of “meters and greeters” implemented from Sunday 5<sup>th</sup> June
- Service on Sunday 5<sup>th</sup> June in Templehall Church marked 70 years of the Queen’s reign
- Pulpit swap week on Sunday 12<sup>th</sup> June with service at Torbain Church led by Rev Bill Hunter, Howe of Fife Church and Divinity Student Ally Stark
- Messy Church session held in Templehall hall and sanctuary on Sunday 12<sup>th</sup> June
- Purchase of new manse finalised

## **July:**

- The Guild held Cream Tea Afternoons in Templehall hall on every Friday during July

- KART's/Scripture Union's Summer Camp took place at Lendrick Muir, Scripture Union's activity centre near Kinross hosted children from Fair Isle and the Valley Primary schools and 31 children from the local schools attended. Over a 3-day stint, our MDS and two members from the church attended to take part in leading and catering duties.
- Interviews for applicants for the position of full-time Minister were held on Wednesday 19<sup>th</sup> July. The unanimous selection of the Nominating Committee was Rev Josh Milton.
- School uniform donations "Pop-up-Shop" was provided in conjunction with Linton Lane Community Centre
- Our service on Sunday 24<sup>th</sup> July in Torbain Church was led by Chic Lidstone, former pastor of the Gateway Church in Perth and former CEO of Workplace Chaplaincy Scotland
- Worship on Sunday 31<sup>st</sup> July in Templehall Church was led by our MDS and some of our Elders

### **August:**

- On Saturday 20<sup>th</sup> August a Stamp and Postcard Fair organised by a church member was held in Templehall hall
- On Sunday 21<sup>st</sup> August Rev Josh Milton preached as Sole Nominee in Torbain Church. After the service the congregation voted unanimously to accept Rev Josh Milton as our new minister.
- A Family Picnic was held in the grounds of Torbain Church on Saturday 27<sup>th</sup> August

### **September:**

- In order to cope with increasing popularity of the weekly Bairns, a Blether and a Brew group a second weekly session was introduced on Thursday 8<sup>th</sup> September
- On Sunday 11<sup>th</sup> September a service focussing on the recent loss of the late Queen was held in Templehall Church
- A Messy Church session was held on Sunday 11<sup>th</sup> September in Torbain hall and sanctuary which included a video of the late Queen
- On Tuesday 13<sup>th</sup> September Torbain Sanctuary was open between 2pm and 3pm for quiet prayer and reflection and likewise Templehall Sanctuary between 2pm and 3pm on Thursday 15<sup>th</sup> September
- A "Beetle Drive" evening took place on Friday 16<sup>th</sup> September in Torbain hall
- A Service of Reflection on the life of the late Queen was held on Sunday 18<sup>th</sup> September in Torbain Church
- The Guild Dedication Service took place on Sunday 25<sup>th</sup> September in Templehall Church

### **October:**

- The Harvest Thanksgiving Service took place on Sunday 2<sup>nd</sup> October in Torbain Church with an opportunity to contribute to an additional collection for the Tearfund charity and to donate bags of donations for Kirkcaldy Foodbank
- A Messy Church session was held on Sunday 9<sup>th</sup> October in Templehall Church with a Harvest theme
- Weekly Bible Studies by Zoom continue and were looking at the Book of Romans
- A Trustees Safeguarding Course was held on Monday 24<sup>th</sup> October in Torbain hall
- The Service of Ordination and Induction of Rev Josh Milton took place on Thursday 27<sup>th</sup> October in Templehall Church followed by a social event in the church hall. The Moderator of the Church of Scotland, Rt Rev Dr Iain Greenshields inducted Josh as minister. The tenure of Rev Eileen Miller as our Interim Moderator ended.
- A Fancy Dress Disco took place on Friday 28<sup>th</sup> October in Torbain hall
- Rev Brian Porteous retired as our Locum Minister after worship on Sunday 30<sup>th</sup> October

## **November:**

- From Thursday 3<sup>rd</sup> November weekly carpet bowls sessions were reintroduced in Templehall hall
- Sunday 6<sup>th</sup> November in Templehall Church was Rev Josh Milton's first service as our new minister and he was "preached in" by Rev Graham Nash from Cambusbarron parish near Stirling
- A Service of Remembrance took place on Sunday 13<sup>th</sup> November in Torbain Church
- A Messy Church session with a Remembrance theme took place on Sunday 13<sup>th</sup> November within Torbain hall and sanctuary
- 49 boxes were collected over several weeks for the Blythswood Shoebox Appeal
- Friday 18<sup>th</sup> November a "Snowman Drive" evening event was held in Templehall hall
- On Saturday 26<sup>th</sup> November the annual Christmas Fayre was held in Torbain hall
- On Sunday 27<sup>th</sup> November the annual Youth Parade Service took place in Torbain Church

## **December:**

- On Thursday 1<sup>st</sup> December it was confirmed that Rev Josh Milton will be the new chaplain of Fair Isle Primary School and will be an integral part of the staff team with various church-school initiatives in prospect
- On Friday 2<sup>nd</sup> December the Guild Carol Service took place in Templehall Church with pupils from Fair Isle Primary School performing several carols
- Also on Friday 2<sup>nd</sup> December Rev Josh Milton had a meeting with our local Member of Parliament, Neale Hanvey, from which both recognised the growing needs within the parish and would seek to meet the demands by coming together and working in partnership.
- On Saturday 3<sup>rd</sup> December the NHS Fife Choir "Healthy Harmonies" performed a concert in the Torbain sanctuary followed by refreshments in the church hall. The event raised £770 in donations for the charities Alzheimer Scotland and LoveOliver
- Guild Coffee Morning took place on Saturday 10<sup>th</sup> December in Templehall hall
- A special Service of Thanksgiving for the ministry of Rev Brian Porteous OLM took place on Sunday 11<sup>th</sup> December in Torbain Church with a lunch in the hall thereafter
- Christmas issue of our church magazine "Hope Herald" distributed from Sunday 11<sup>th</sup> December
- Several grant awards were successfully applied for. £10,000 was awarded to the church from the 2:10 Fife Presbytery Mission Fund for youth and families work. Also £4,700 from Fife Council via Fife Voluntary Action for us to provide a warm space and then just over £5000 from the Household Hardship Fund which is for us to disburse in the form of vouchers/cash to people living in our parish who are struggling with things like food and heating, and this is to act as a safety net so we would expect people to have exhausted other options first such as the Foodbank and Cosy Kingdom.
- Around 100 Christmas Goody Boxes were given/delivered to elderly and vulnerable members
- Two Christmas Parties were held on Monday 12<sup>th</sup> December for the children who attend the Bairns, Blether and a Brew Group
- Over 70s/Pastoral Care Christmas Lunch was held on Thursday 15<sup>th</sup> December in Torbain hall
- Christmas Services:
  - Friday 16<sup>th</sup> December - Candle Lit Carol Service (Torbain), 6.30 pm
  - Sunday 18<sup>th</sup> December – Nativity Service (Templehall), 11.00 am.
  - Saturday 24<sup>th</sup> December – Christmas Eve Service (Templehall), 6.30 pm.
  - Sunday 25<sup>th</sup> December – Christmas Day Service (Torbain), 11.00 am.
  - Sunday 1<sup>st</sup> January – Holy Communion (Templehall), 11.00 am



## **Future Vision:**

An immediate priority in conjunction with Presbytery and the General Trustees is to establish a fit for purpose church building which is the focal point of the community for worship and community activities. It will be a safe haven for all in need, have a strong team of paid and voluntary workers and be an all age, all week inclusive venue working in partnership with all relevant organisations.

Other priorities:

- Harnessing our synergies – accomplishing much more together than separately
- Making our worship content and outward appearance and communication more attractive and relevant across a wider age spectrum
- Working closely with established and future community partners to serve our community increasingly visibly
- Being receptive to new approaches to encouraging a new generation of members

## **Groups which use our Halls as at 31<sup>st</sup> December 2022:**

Bairns, a Bletter and a Brew Group for babies and toddlers 0-4yrs, meeting on Mondays and Thursdays

Wee Wrigglers for mums and their children under 2s, meeting on Wednesdays

Church Guild meeting on Fridays

Lego Club for children and accompanying adults, meeting on Saturdays

Carpet Bowling Group meeting on Thursdays

Templehall Rainbows, for girls aged 5 to 7, meeting on Wednesdays

Torbain Rainbows, for girls aged 5 to 7, meeting on Thursdays

Torbain Brownies, for girls aged from 7-11, meeting on Wednesdays

Torbain Guides, for girls aged 10 to 14, meeting on Wednesdays

Beaver Colony for 6-8 year olds, meeting on Mondays

Over 60s Group, meeting on alternate Wednesdays

Bairns Group (external group hire), meeting on Mondays and Fridays

Kirkcaldy Stamp and Postcard Club (external group hire), meeting on 1<sup>st</sup> and 3<sup>rd</sup> Wednesdays of each month

Slimming World (external group hire), meeting on Mondays and Tuesdays

NHS Fife "Healthy Harmonies" Choir, meeting on Thursdays

In addition halls are regularly hired for birthday parties etc.

The 115th Scout Group which is affiliated to the church, meets in the Group headquarters situated in Chapel Road, Kirkcaldy. The Group consists of:

Beaver Colony for 6-8 year olds, which meets on Thursdays

Cub Pack for 8 to 10 and a half year olds which meets on Wednesdays

Scout Troop for 10 and a half to 14 year olds which meets on Thursdays;

Explorers for 14 to 18 year olds which also meets on Thursdays.

## Financial Review

Templehall and Torbain United Parish Church was formed on 24<sup>th</sup> February 2021 by the union of the former Templehall Parish Church and Torbain Parish Church. As such 2022 is the first set of accounts that cover a complete year for the united congregation.

As a result, comparisons with 2021 (although shown on pages 14 to 19) are not meaningful.

**Roundings:** Please note that the accounts are shown in whole pounds; as a result, there can be minor rounding issues in the totals shown in pages 14 to 19.

**Purchase of Manse:** In 2022 a new manse was purchased at a cost of £361,140 (including fees). This was funded from monies held on our behalf by the General Trustees (see Appendix to accounts). Various snagging works were carried out at the property prior to occupation by the Minister. The works were funded from the Fabric Fund and amounted to approx £2,300

**Appointment of Minister:** Rev Josh Milton was ordained and inducted on 27 October 2022. As per Church of Scotland guidance removal costs and disturbance allowance were paid. These amounted to £2,376

**Communication Enhancement Fund:** Following the induction of our Minister the trustees set aside £2,500 in this temporary designated fund. The purpose of this fund is to facilitate the purchase of items required to complement the style of worship and interaction with the wider parish.

**Church Development Fund:** There remains an outstanding loan of £30,000 to be repaid to the General Trustees. It is expected that this will be taken from the monies held by the General Trustees (see Appendix)

**Church Outreach Fund:** This fund received four grants in the year

- £1,000 from the Arnold Clark Community Fund – To be used towards the provision of Christmas boxes and Christmas lunch for elderly members of the parish.
- £500 from Scottish Book Trust – To be used for Book Week activity
- £5,250 from Cora Foundation – of this amount £250 to cover administration costs and £5,000 to be disbursed to members of the community in financial hardship. The trustees have established a restricted Cora Foundation Fund to manage the £5,000 to be disbursed.
- £4,700 from Fife Voluntary Action – To be used to provide warm spaces for those in energy poverty. The trustees have established a restricted Warm Spaces Fund to manage these monies

**Mission Fund:** In 2022 members of the congregation donated the following amounts

- £233 to support the work of Tearfund (£330 in 2021)
- £80 to support Kirkcaldy Foodbank ( £0 in 2021)
- £809 to the Church of Scotland Ukraine Appeal (not applicable in 2021)
- £205 to support the work of Carolyn White (Operation Mobilisa) in Pakistan (not applicable in 2021)

With Kirk Session approval these donations were passed to the relevant organisations from the Mission Fund.

**Contributions from Church Organisations:** During 2022 the following organisations contributed to the general funds of the congregation

- Guild - £860
- 36<sup>th</sup> Brownies - £400

- Guides - £340
- Rangers - £160
- Torbain Rainbows - £100

The Wee Wrigglers and Bairns a Blether and a Brew groups donated on a weekly basis to both General Fund (£277) and Outreach Fund (£1,940)

The Lego Club contributed £370 to the Development Fund.

The Carpet Bowls Club donated £32 to the General Fund

**Gift Aid:** During 2022 a total of £12,833 was received from HMRC through the Gift Aid Scheme. This included 3 quarters which related to 2021 and two quarters of 2022.

**Transfers Between Funds:** The following transfers were made

**General Fund** – Transferred £10,000 to the Fabric Fund

**General Fund** – Transferred £5,000 to the Outreach Fund (as per Presbytery reduction of M&M)

**General Fund** – Transferred £2,500 to a temporary Communication Enhancement Fund

**General Fund** – Transferred £100 to Mission Fund

**Over 60 Fund** – Transferred £100 to General Fund

**Ministry & Mission Allocation:** All payments for 2022 were fully paid at year end.

**End of Year:** At end of year all payments were up to date.

**Reserves Policy** It is the Trustees' policy to hold reserves of at least three month's expenditure including designated funds. At the year end the Church held unrestricted cash funds of £24,525 This amount is in excess of expected expenditure over all funds for the first quarter of 2022.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2022**

#### **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,

**Gordon Thomson**  
**Session Clerk**

**7th March 2023**

# **Templehall and Torbain United Parish Church of Scotland, Kirkcaldy SC012756**

## **Independent Examiner's Report to the Trustees of Templehall and Torbain Parish Church of Scotland, Kirkcaldy**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2022 which are set out on pages 14 to 20.

### **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 [~~other than disclosed below\*~~]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  1. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  2. 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.

Signed:

**Donna McEwan**

**84 Ballingry Crescent, Ballingry, Lochgelly, Fife, KY5 8JF**

**15<sup>th</sup> March 2023**

## Templehall and Torbain United Parish Church of Scotland, Kirkcaldy

### Receipts and Payments

#### Year ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Receipts</b>				
Donations (incl tax recovered) Note 3	63,141	6,853	69,994	55,496
Activities for Generating Funds	1,697	0	1,697	647
Bank & Deposit interest	222	0	222	36
Investment income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>65,060</b>	<b>6,853</b>	<b>71,913</b>	<b>56,179</b>
Rental of premises	11,904	0	11,904	5,359
Other receipts Note 4	2,169	0	2,169	4,481
Grants	0	11,450	11,450	2,037
From Torbain Parish Church	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,281</u>
<b>Total Receipts</b>	<b><u>79,133</u></b>	<b><u>18,303</u></b>	<b><u>97,436</u></b>	<b><u>108,337</u></b>
<b>Payments</b> Note 5				
Costs of generating funds	510	0	510	464
Charitable activities	<u>78,999</u>	<u>15,729</u>	<u>94,728</u>	<u>75,636</u>
<b>Total Payments</b>	<b><u>79,509</u></b>	<b><u>15,729</u></b>	<b><u>95,237</u></b>	<b><u>76,100</u></b>
Excess of Receipts over Payments for the year before transfers	(376)	2,574	2,198	32,237
Transfers	(5,000)	5,000	0	0
<b>Excess of Receipts over Payments for the year</b>	<b><u>(5,376)</u></b>	<b><u>7,574</u></b>	<b><u>2,198</u></b>	<b><u>32,237</u></b>

# Templehall and Torbain Parish Church of Scotland, Kirkcaldy

## Statement of Balances

### At 31 December 2022

	<b>Unrestricted Funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances brought forward	29,900	26,764	56,664	24,427
<b>Movement in year:</b> Excess of Receipts over Payments for the year	(5,375)	7,575	2,200	32,237
Bank & deposit balances carried forward	<u>24,525</u>	<u>34,339</u>	<u>58,864</u>	<u>56,664</u>
 <b><u>Investments at market value</u></b>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>
 <b><u>Assets</u></b>				
Float (Cleaner)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <b><u>Liabilities</u></b>				
General Trustees Loan	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>

The accounts were approved by the Kirk Session on 7<sup>th</sup> March 2023.

For and on behalf of the Kirk Session

\_\_\_\_\_  
**Session Clerk**

\_\_\_\_\_  
**Treasurer**

## **Templehall and Torbain United Parish Church of Scotland, Kirkcaldy** **Notes to the Accounts**

### **1 Trustee Remuneration and Related Party Transactions**

- Mr Ronald McLean, who is the son-in-law of former trustee George Mowatt, provided contracted cleaning services at a cost of £3,369. This was approved by the Kirk Session and the payment was at the standard rate applicable to the work.
- Mr Gary Cunningham, who is the son of trustee Fiona Cunningham, is the proprietor of CF Securicom. In 2022 Mr Cunningham was contracted to service the church alarm and also upgrade work on CCTV at a total cost of £2,409. This represented a substantial cost saving.
- Mr David Cunningham, who is the husband of trustee Fiona Cunningham, is the proprietor of CF Electrical Services. In 2022 Mr Cunningham carried out electrical work at both the Church buildings and manse at a total cost of £1,627. This represented a substantial saving.
- Rev Josh Milton received a disturbance allowance and removal expenses amounting to £2,376. These were paid in accordance with Church of Scotland guidance
- Although not a trustee, Rev Brian Porteous participated in Kirk Session meetings during the year. Mr Porteous received reimbursement of travel expenses amounting to £602 and also £78 Pulpit Supply during 2022.
- Ms Shona Thomson, who is the daughter of trustee Gordon Thomson, provided cleaning services to cover sickness absence for three weeks at a total cost of £38. This was paid at the standard rate.
- Rev Eileen Miller, who was Interim Moderator and a trustee until 27th October 2022, received a gift of £100 in recognition of the support she provided to the trustees during the vacancy. This is in line with normal practice.
- No other 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 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
<b>Unrestricted funds</b>					
Designated Fabric Fund	347	3,678	13,424	10,000	601
Designated Communications Fund	0	0	1,133	2,500	1,367
General Fund	29,553	75,455	64,951	(17,500)	22,557
	<u>29,900</u>	<u>79,133</u>	<u>79,508</u>	<u>(5,000)</u>	<u>24,525</u>
<b>Restricted funds</b>					
Development Fund	10,772	378	7,170	0	3,981
Outreach Fund	13,505	3,691	3,861	5,000	18,335
Cora Fund	0	5,000	0	0	5,000
Warm Spaces Fund	0	4,700	0	0	4,700
Over 60 Fund	573	92	325	(100)	240
Benevolent Fund	538	0	0	0	538
Flower Fund	367	10	120	0	257
Mission Fund	94	1,234	1,328	100	100
Leprosy Mission Fund Guild	9	613	610	0	12
	907	2,586	2,315	0	1,178
	<u>26,765</u>	<u>18,304</u>	<u>15,729</u>	<u>5,000</u>	<u>34,340</u>
Total funds	<u>56,664</u>	<u>97,437</u>	<u>95,237</u>	<u>0</u>	<u>58,865</u>

### **Purposes of Designated Funds**

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

**Communication Enhancement Fund:** The trustees have set aside funds for the enhancement of the Ministers communication both in terms of worship and temporal matters.

### **Purpose of Restricted Funds**

**Development Fund:** This fund has been established to assist with the cost of major development projects relating to the church buildings. This includes, replacement of existing roof, improvement of disabled access, changes to halls suite, upgrade of heating system and electrical wiring.

**Benevolent Fund:** This is a fund to be used on an ad-hoc basis for donations to charities, good causes or people in need locally, nationally or internationally.

**Over 60 Fund:** This fund contains monies raised by the Church Over 60s Group. Monies in this fund can only be used at the discretion of the Over 60s Group.

**Outreach Fund:** This fund has been established to hold monies specifically raised for outreach work in the community and to support our MDS worker

**Cora Fund:** The trustees have created this fund to hold monies from a Cora Foundation grant which must be disbursed to people in the community who are in financial hardship

**Warm Spaces Fund:** The trustees have created this fund to hold monies from a Fife Voluntary Action grant to provide warm spaces for people in energy poverty.

**Mission Fund:** The trustees established this fund for money raised to support the work of our Missionary partners and other missionary work at the discretion of the Kirk Session.

**Leprosy Mission Fund:** The trustees established this fund to hold monies raised by the Friendly Hour and also money raised for the Leprosy Mission. Monies in this fund can only be used to support The Leprosy Mission.

**Flower Fund:** The trustees established this fund for monies donated specifically for the provision of flowers for Sunday Worship and distribution to members who are elderly, bereaved or ill.

3 Analysis of Donations	Unrestricted	Restricted	Total 2022 £	Total 2021 £
	Funds	Funds		
	2022 £	2022 £		
WFO Scheme (non Gift Aid)	9,143	0	9,143	9,008
Gift Aid Donations (GADs)	30,613	0	30,613	30,040
Tax Recovered on GADs	12,833	0	12,833	5,085
Fabric Donations	3,678	0	3,678	2,915
Ordinary Offerings (Open Plate)	917	0	917	784
Other donations	5,957	6,853	12,810	6,369
National Giving Day	0	0	0	1,294
	<b>63,141</b>	<b>6,853</b>	<b>69,994</b>	<b>55,495</b>

#### 4 Analysis of Payments

##### Costs of generating funds

Offering envelopes	510	0	510	464
	<b>510</b>	<b>0</b>	<b>510</b>	<b>464</b>

##### Charitable activities

Ministries & Mission allocation	31,669	0	31,669	26,126
Presbytery dues	1,593	0	1,593	2,424
Missionary Work	95	1,938	2,033	929
Manse Relocation	2,376	0	2,376	
Outreach Activity	0	3,861	3,861	1,699
Minister's travel	602	0	602	408
Pulpit Supply	267	0	267	240
Locum Salary	8,194	0	8,194	13,671
Fabric repairs/maintenance	9,909	7,170	17,079	7,928
Rates	413	0	413	1,447
Worship and Comms	1,133		1,133	0
Robes	300	0	300	0
Heat and light	6,206	0	6,206	5,342
Insurance	3,515	0	3,515	3,663
Cleaning Services & Material	6,349	0	6,349	4,902
Printing, stationery, postage / IT	4,217	0	4,207	2,487
Other expenses	2,159	2,760	4,919	4,372
	<b>78,997</b>	<b>15,729</b>	<b>94,726</b>	<b>75,638</b>

##### Other payments

Purchase of assets	0	0	0	0
Purchase of investments	0	0	0	0
	<b>79,507</b>	<b>15,729</b>	<b>95,236</b>	<b>76,102</b>

## 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 £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269.

## 6 Collections for Third Parties in 2022

- Members of the congregation raised £1,010 to support the work of Christian Aid. This was passed directly to Christian Aid and is not reflected in these accounts. £983 was raised in 2021
- Donations for the work of Tearfund, Kirkcaldy Foodbank, Operation Mobilisa and the Ukraine Appeal were made. These are detailed in the Financial Review.
- Members of the congregation also donated items of food to the Kirkcaldy Foodbank throughout the year.

## 7 Congregational Organisations

The funds of groups and organisations falling under the direct control of the trustees are included in the general fund section of these accounts. At end of year no additional funds were held at year end by any of the following groups

- Bairns Blether and a Brew
- Lego Club
- Messy Play
- Wee Wrigglers
- Carpet Bowls

## APPENDIX

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

	2022 £	2021 £
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>£260,367</u>	<u>£260,367</u>
Market Value of Balances at 31 December	<u>£0</u>	<u>£0</u>
<b><u>TEMPORARY ACCOUNT</u></b>		
Debit Balance at 31 December	<u>(£166,661)</u>	<u>£194,654</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>£1,355</u>	<u>£11</u>

## Our Buildings



*Templehall and Torbain United Parish Church  
Kirkcaldy Templehall and Torbain United Parish Church of Scotland*

*[www.torbainchurch.org](http://www.torbainchurch.org)  
[www.templehallchurch.com](http://www.templehallchurch.com)*

*Scottish Charity No: SCO12756  
Congregation No: 251536*

