

The Church of Scotland

Tranent Parish Church

Receipts and Payments Accounts

For the year 1st January to 31st December 2024

Congregation No: 030239

Charity No: SC 017423

Reference and Administrative Information

Charity Name	Tranent Parish Church (Church of Scotland)
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Charity Registration Number SC 017423

Congregation Reference No. 030239

Contact Address

Session Clerk

Trustees

Minister: Rev K Taylor

Elders who are members of Session:

Principal Office Bearers

Minister: Rev Katherine Taylor

Session Clerk: Mr John Greig

Treasurer: Mrs Pamela McGowan

Roll keeper: Dr Linda Ingham

Independent Examiner

Bankers

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

Trustees Annual Report for the year ending 31st December 2024

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 be part of one of the teams 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 11.00am, 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. One member of the congregation undertook Presbytery Worship leading training.

There were Spring and Summer Outdoor Churches in a local park.

During the year there have been two Blessings of children, two adult Professions of Faith, two members joined by Transfer Certificate and there was one wedding.

There is an organist and a Praise Band and a new Singers' group has been established to contribute to worship and in particular to help the congregation to learn new songs. A Praise Evening was held in September and a concert by the band Siskin Green was hosted in the Church.

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 part time (0.3) Family & Youth Development Worker (FYDW) developed work within the local schools and met with teenagers once a month during the morning service time. (She left in April; a replacement has been appointed and starts in 2025.) There are crèche facilities on a Sunday morning should they be required and we currently have several pre-school children 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 FYDW are involved to different extents in the local schools, including Ross High School, two Primary schools in Tranent and Elphinstone Primary School. The FYDW has worked with children with additional support needs in two of these schools and led a lunch club in one of them. The Minister leads weekly Godly Play storytelling sessions in one of the primary schools. The Minister and members of the Eco Action group lead monthly litter picking sessions in this primary school too. The Minister assisted with the learning of Fischy Music in Elphinstone Primary School. This school attended the Church for its Easter Assembly.

The Minister and FYDW (latterly volunteers) run a Teenager evening, meeting every two weeks during term time in the Church Hall. A teenage intern was appointed to assist to lead this group during the year with a Seeds for Growth grant from the Presbytery.

The Church is a member of the Growing Young Project, run by Presbytery. This led to an All-Age Games Evening in February. Church members took part in the Tranent

Gala Procession under the slogan "It takes All Sorts to make a Church." A Back-to-School service was held in a local community centre in August. A Light Event for children and families took place in the Church Hall garden in early November followed by a church ceilidh in partnership with the Explorer Scout group.

A Kirk Session Conference was held in April to discuss priorities for our future direction. A number of ideas came from this.

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.

There was an ecumenical Lent Bible study and an ecumenical Good Friday walk in the centre of Tranent, a Good Friday evening service and an Easter labyrinth in the Church Hall. The Church joins with other churches in supporting the World Day of Prayer service. An ecumenical Sharing Faith group meets monthly within Tranent. There was an autumn Bible Study held in a local coffee shop on the theme of Creation, following a Creation Time service. Harvest and Remembrance Day services were also held.

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 popular with older men in the Church Hall and also a weekly table tennis group.

Starting before Christmas, the Hall was opened as a Winter Hub for a third 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. Work was undertaken to prepare a Contemplation Garden at the church hall. A congregational magazine "Contact" is issued quarterly.

There is an Eco Action Group. The Group had an eco-stall at the Tranent Gala and the Elphinstone Summer Fun Day. It had a stall at a Green Eco Day in a local community centre. It made bivvy bags for homeless people from crisp bags. It provides monthly eco tips and runs a monthly Fair Trade Stall at the Sunday Service. It led a Creation Time service and also leads a church litter pick from time to time.

At Christmas, a carol singing group was welcomed to sing carols outside ASDA and in two local pubs. There was an intergenerational Nativity Service and there was a Christingle Service in the Church Hall. There was a Christmas Eve evening service

which was attended by a large number of non-members. In December, a World Nativities Exhibition week took place in the Church which was attended by around 80 children from a local nursery and a local school. It was also open to the community.

Financial Review

The principal source of income is our weekly offering.

	2023	2024
WFO Scheme	£8,570	£8,965
Standing Orders	£34,208	£34,404
Ordinary Offering	£4,459	£5,172
Tax Recovered from Gift Aid payments	£9,252	£11,476

The number of 'active' Gift Aid declarations is 56. 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 £1,956 under the Gift Aid Small Donations Scheme.

The congregational direct giving this year is similar to 2023, most of this being through direct bank payments. In addition, hall users contributed £3,135, a reduction of over £3,000 from last year.

The excess of income over expenditure is only slightly less this year than 2023, £10,604 as compared with £10,632, and this figure could not have been maintained without an increase of over £2,000 in tax recovered from Gift Aid payments plus a very generous donation of £5,000.

In addition, £1,308 was collected for charities including the Church of Scotland HIV Programme, Embrace Middle East, The Ripple Effect and The Haven, the last being part of the Edinburgh Children's Hospital Charity. On the last Sunday of the month, we have a Fairtrade Stall and purchases by our Congregation raised £1,634 in 2024. This money is given directly to Fairtrade each month and is not shown in our accounts. The Harvest Thanksgiving gifts for the local foodbank resulted in some 341 kg of food being collected representing some 758 meals for those receiving support from the Foodbank.

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

Tranent Parish Church Accounts for the year 2024

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 2024 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.

Tranent Parish Church

Receipts and Payments Account

For the period from 01 January 2024 to 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Prior year total funds 2023 £
Receipts				
Donations	63,623	6,484	70,107	61,324
Legacies	100	0	100	350
Activities for generating funds	488	0	488	138
Bank & Deposit income	1,180	0	1,180	644
Investment Income	4,140	0	4,140	3,462
	69,531	6,484	76,015	65,918
Rental of premises	2,701	0	2,701	4,065
Fundraising	0	0	0	363
Sale of assets	0	0	0	65
Sale of investments	0	0	0	0
Receipts from General Trustees	0	0	0	0
Grants	0	300	300	2,000
Guild Receipts	0	1,800	1,800	2,269
Other receipts	1,458	0	1,458	2,659
	4,158	2,100	6,258	11,421
Total Receipts	73,689	8,584	82,273	77,339
Payments				
Costs of generating funds	69	0	69	79
Charitable activities	66,017	3,784	69,801	64,359
Governance costs	0	0	0	0
Guild Payments	0	1,926	1,926	1,287
Total Payments	66,086	5,710	71,795	65,726
Excess of receipts over payments before transfer	7,603	2,874	10,478	11,614
Transfers:	(221)	221	0	0
Excess of receipts over payments for the year	7,382	3,095	10,478	11,614

Statement of Balances
Year Ended 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Bank and Deposit Balances				
Bank and Deposit Balances Brought Forward	45,633	7,664	53,297	41,682
Movement in Year				
Excess of Receipts over Payments for the year	7,382	3,095	10,478	11,614
Bank and Deposit Balances carried forward	53,015	10,759	63,775	53,296
Investments at Market Value			218,302	201,754
Assets				
Tranent Parish Church Hall	80,000			
Minister's Float	18			
Liabilities				
No significant liabilities				

The accounts were approved by the Kirk Session on 18th MARCH 2025

For and on behalf the Kirk Session

Tranent Parish Church
Notes to the Accounts, Year Ended 31 December 2024

- 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 2024 £	Receipts £	Payments £	Transfers £	At 31 December 2024 £
Unrestricted Funds					
Congregational Account	45,134	72,960	60,384	(4,751)	52,959
Designated Fabric Fund	0	630	5,702	5,072	0
Legacies	399	100	0	(100)	399
	45,533	73,690	66,086	221	53,358
Restricted Funds					
Flower Fund	243	32	41	0	234
Youth Worker Fund	727	0	500	416	643
Charity Account	343	1,308	1,651	0	0
Minister's Fund	916	0	0	0	916
Grants	1,658	300	1,565	39	432
Upper Hall	0	0	26	0	(26)
Special Donations	2,181	5,144	0	(676)	6,649
Guild Account	1,696	1,800	1,926	0	1,570
	7,764	8,584	5,709	(221)	10,418
Total Funds	53,297	82,274	71,795	0	63,776

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

Minister'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: £300 received from East Lothian Climate Hub. The £1,000 grant to our Winter Hub in 2023 was not completely used and is being used towards this year's Winter Hub. The remaining balance will be used for next year's Winter Hub.

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
3 Analysis of Donations				
WFO Scheme	8,965	0	8,965	8,570
Standing Orders	34,404	0	34,404	34,208
Tax Recovered	11,476	0	11,476	9,252
Ordinary Offerings	5,172	0	5,172	4,459
General Donations	1,645	0	1,645	1,107
Congregational Organisations	300	0	300	300
Weddings and Funerals	970	0	970	1,140
Donations for Third Party (Charity)	0	1,308	1,308	363
Special Donations	0	5,144	5,144	1,520
Tea Money	691	0	691	685
Flower Money	0	32	32	83
	63,623	6,484	70,107	61,687
4 Legacies				
Legacy Income	0	0	0	250
Main Bequest	100	0	100	100
	100	0	100	350

Activities for generating funds				
Regular Fund Raising	488	0	488	138
Bank & Deposit income				
Bank and Deposit Interest	1,180	0	1,180	644
Investment income				
Investment Income	4,140	0	4,140	3,462
Rental of premises				
Commercial Rent Received	2,701	0	2,701	4,065
Sale of assets				
Sale of Fixed Assets	0	0	0	65
Grants				
Winter Hub	0	0	0	1,000
ECO Group	0	300	300	0
Intern	0	0	0	1,000
	0	300	300	2,000
4 Other receipts				
Use of Premises by Voluntary Organisations	435	0	435	2,475
Miscellaneous Income	110	0	110	16
Life and Work Income	168	0	168	168
Misc Fabric Income	630	0	630	0
Special Collections	115	0	115	0
Guild	0	1,800	1,800	2,269
Other receipts Totals	1,458	1,800	3,258	4,928
Receipts Grand Totals	73,690	8,584	82,274	77,339
5 Analysis of Payments				
Costs of generating funds				
WFO Expenses	69	0	69	79
Charitable activities				
Giving to Grow	35,757	0	35,757	31,592
Presbytery Dues	1,126	0	1,126	583
Upper Hall	0	26	26	1,339
Minister's Travel	0	0	0	105
Minister's Telephone	571	0	571	406
Pulpit Supply	200	0	200	250
Intern	0	1,013	1,013	0
Organist Salary	2,533	0	2,533	2,928
Cleaner	4,716	0	4,716	3,888
PAYE	1,109	0	1,109	0
Life and Work Expenses	168	0	168	168
Outreach and Wider World	291	0	291	716
Worship and Education	846	0	846	1,315
Pastoral Care	110	0	110	95
Tea Expenses	114	0	114	130
Miscellaneous Expenses	20	0	20	78
Flower Expenses	0	41	41	49
Fabric Expenses, Church and Hall	5,334	0	5,334	7,506
Gas, Church	849	0	849	573
Electricity, Church	895	0	895	463
Insurance	3,849	0	3,849	3,766
Fabric Expenses, Manse	1,044	0	1,044	2,097
Council Tax, Manse	3,715	0	3,715	3,626
Winter Hub	0	252	252	342
ECO Group	121	300	421	0
Gas, Hall	1,522	0	1,522	859
Electricity, Hall	988	0	988	884
Special Collections	140	0	140	0
Donations to Third Parties (Charity)	0	1,651	1,651	345
Minister's Discretion	0	0	0	149
Youth Worker's Expenses	0	500	500	107
	66,018	3,783	69,801	64,359

Guild				
Central Expenses	0	490	490	490
Council Dues	0	0	0	16
Guild Projects	0	200	200	150
Speakers' Expenses	0	211	211	110
Donations	0	350	350	300
Other Expenses	0	675	675	221
		1,926	1,926	1,287
Payments Grand Totals	66,087	5,709	71,796	65,725

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employers' contributions for National Insurance, Pensions and Housing and Loan Fund. Minister's 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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884

7 Collections for Third Parties

The Haven, Edinburgh Children's Hospital Charity	95
The Ripple Effect	482
Church of Scotland HIV Programme	397
Embrace the Middle East	333
	1,307

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 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.

13 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 Values at 31 December 2024	2024 £	2023 £
Church of Scotland General Investment Growth Fund 22,152 units at £5.40 per unit	141,330	129,146
Growth Fund, 587 units at £5.83	3,745	3,422
Income Fund	1,759	1,743
Consolidated Fabric Fund	36,284	34,018
Deposit Fund, General Congregational Purposes	30,780	30,780
Revenue	4,404	2,645
Total	218,302.03	201,754.24