

The Church of Scotland

Tranent Parish Church

Receipts and Payments Accounts

For the year 1st January to 31st December 2020

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, 23 Sandersons Wynd, Tranent, EH33 1DA
Session Clerk	19A Duries Park, Elphinstone, EH33 2LL

Trustees

Minister: Rev Erica Wishart to 13th September 2020

Rev N H Watson from 14th September 2020 (Interim Moderator)

Elders who are members of Session: Laurence Brett, John Greig, Kathleen Gilmer, Wilma Hannah, Ann Harris, Linda Ingham, Murdo MacDonald, Connor MacFadyen, Sandra McIntyre, David Menzies, Dorothy Menzies, Joan Ramsay, Jane Pow, Edith Roberts, Ellen Scott (to 27th July 2020), Bill Young

Principal Office-Bearers

Minister:	Rev Erica Wishart (to 13 th September 2020)
Interim Moderator:	Rev Neil H Watson (from 14 th September 2020)
Session Clerk:	Mr John Greig
Treasurer:	Mr Charles Spencer
Rollkeeper:	Dr Linda Ingham

Independent Examiner

Mrs Pamela McGowan, 246 Church Street, Tranent EH33 1BW

Bankers

Royal Bank of Scotland, 36 High Street, Tranent EH33 1HQ

Trustees' Annual Report for the year ending 31st December 2020

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 Convener 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 must 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 Convener.

Vision, Objectives and Activities

The Church of Scotland is a Christian Church, Trinitarian in doctrine, reformed in tradition and Presbyterian in policy. 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.

Within the overall objectives, the Congregation runs weekly services of worship in the Parish Church on Sundays at 11.00am, with the second Sunday of the month being an all-age service. We celebrate Holy Communion within the morning service four times per year and all ages participate in this. Occasional informal or home Communion take place. There are also regular services – including Communion services – held in one sheltered housing complex and two care homes in Tranent.

There is a Sunday school (called the J Club) which caters for primary school age children and meets during the second half of morning services every Sunday during term time except the second Sunday of the month, when children remain in church for the all-age worship service. A new youth group called Upper Room was started in late 2019 to cater for high school age: this is led by the temporary Family & Youth Development Worker (FYDW) and one of our own young leaders and they meet every Friday evening during term time. 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. There is a children's lunch club in Elphinstone Primary School on Tuesdays, run by the FYDW with the help of the Minister or church volunteers. The Minister and FYDW are involved in chaplaincy teams in the local schools, including Ross High School, the two primary schools in Tranent and Elphinstone Primary School. They also have input to The Hub (part of Sanderson's Wynd Primary which caters for children with severe disability & complex needs). School groups and community groups (such as Beavers) visit the church for services and curriculum-based learning during school terms.

There is a Saturday morning prayer meeting each week, open to anyone (about fourteen people usually attend). An ecumenical Sharing Faith group, usually led by the Minister, meets monthly in Tranent Salvation Army Hall and these meetings become weekly during the 40 days of Lent each year. There is also a Branch of the Church of Scotland Guild in Tranent Parish Church. Beavers, Cubs, Scouts, Brownies, Rainbows, Infants' Music Group and a branch of AA use the church hall.

Since part of our vision is to nurture our local communities, we regularly support the East Lothian Foodbank, which is based in our parish, with donations of food and other requested items.

These were the activities which normally took place before government restrictions in March 2020 prevented such meetings from taking place. Accordingly, for much of the year we were unable to undertake such work. The FYDW was furloughed by the Church of Scotland in March and left in August to undertake further study

COVID-19 Pandemic

During the early part of 2020 a COVID-19 Pandemic was spreading throughout the world and in March 2020 the government shut all places of worship and everyone had to stay at home except for essential shopping. The Minister recorded services at home and they were posted on Facebook and elders kept in touch with members through telephone calls where possible. After some easing of restrictions, church services were held on Wednesday 19th & 23rd as well as Sunday 26th and 30th August, however 2 metre social distancing had to be observed which restricted the numbers allowed into church to 27 and a booking service was introduced.

No singing was allowed and therefore the Audio-Visual equipment was fully used and services were recorded on the Wednesday evenings and broadcast on the Sunday mornings.

The Rev Erica Wishart demitted on 13th September, answering a call to Hospice chaplaincy, and Rev N Watson was appointed Interim Moderator. Church services recommenced on Sundays with Pulpit Supply. From 11th October to 13th December numbers were still reduced to 27 attending and these services were again recorded and broadcast on Sunday afternoons. Following further tightening of regulations, the numbers allowed to attend were further reduced to 20 from 20th December and we continued to have full attendance with recorded services broadcast on Sunday afternoons. The year has been difficult with much of Church life not allowed to take place, however we have endeavoured to keep in touch with the congregation and have Sunday worship when possible.

Financial Review

The principal source of income is our weekly offering, shown below.

	2018	2019	2020
WFO scheme	£39,821	£40,041	£35,327
Ordinary offering	£4,012	£3,898	£1,488
Tax recovered from Gift Aid payments	£11,680	£9,548	£7,117

With the reduction in Church services, reduced numbers attending and other activities cancelled, overall income reduced by approximately 16.9%. While much of the normal running costs such as Insurance etc remained, as we entered a vacancy our Ministries and Mission contribution reduced to allow for payment of a Locum, therefore we only had to use around £1,500 of our reserves.

Some of the congregation continued to support the Church making payments by Standing Order. The number of `active` Gift Aid declarations is 51. Most requests for issue of WFO envelopes are accompanied by a new Gift Aid declaration, if the contributors are taxpayers. Fourteen new standing order donations were set up in 2020.

The above tax recovered from Gift Aid consists of 5 payments plus a `top-up` payment of £375 under the Gift Aid Small Donations Scheme.

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

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Session Clerk

Date

Tranent Parish Church Accounts for the year 2020

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 2020 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).....

Mrs Pamela McGowan

Date