

**The Church of Scotland  
Eccles and Leitholm Parish Church**

**Receipts and Payments Accounts  
for the year ended 31st December 2024**

**Congregation No: 050343**

**Charity No: SC000031**

## Reference and Administrative Information

**Charity Name:** Eccles and Leitholm Parish Church

**Charity Registration Number:** SC000031

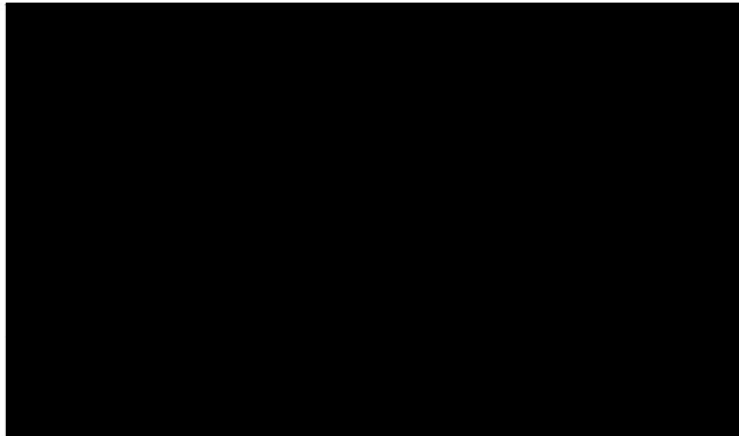
**Congregation Reference No:** 050343

**Contact Address:** 'Fieldhouse'  
Birgham,  
Coldstream,  
TD12 4NE

**Minister (Interim Moderator)**



**Trustees**



**Bankers**

Bank Of Scotland  
8/9 The Square  
Kelso  
TD5 7HG

**Independent Examiner**



Rennie Welch  
Academy House  
Shedden Park Road  
Kelso  
TD5 7AL

# **Eccles and Leitholm Parish Church**

## **Trustees' Annual Report**

### **Year ended 31 December 2024**

## **Structure, Governance and Management**

### **Governing Document**

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

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

### **Organisational Structure**

The Kirk Session which meets 4 times a year is responsible for spiritual affairs within the Church. A Pastoral Team assists the Minister. The Kirk Session are responsible for all matters concerning the Church.

### **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.

After the retiral of [REDACTED] on 9th April 2023 [REDACTED] was appointed as Interim Moderator. Although regular services at Eccles Church have ceased, the church still remains open and fit for purpose for weddings, funerals and the occasional special service. Services at Leitholm continue, and are held every second and fourth Sunday each month with the support of the Interim Moderator and visiting preachers. The Harvest and Christmas services in particular attract much larger family congregations.

### **Achievements and Performance**

Fortnightly services at Leitholm are being maintained with the support of Pulpit Supply and the Session Clerk. It is impossible not to believe the Kirk Session is having to manage decline, due to the ever extending Presbytery plan and appointment of a minister to our linked congregation at Coldstream.

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

### **Year ended 31 December 2024**

#### **Achievements and Performance continued ...**

The ladies "Knit & Natter Group" made their very colourful contribution to remembrance Sunday along with a generous donation to Poppy Scotland.

The Session are closely monitoring a prospective proposal to support a congregation in Hawick whose Church is in need of major refurbishment. We shall intend to be supportive if funds are required

#### **Financial Review**

The Church's main source of income comes through Gift Aided donations and the Gift Aid claimed thereon. The Financial Statements have been prepared on a Receipts and Payments basis. The Church has shown an overall surplus of income over expenditure of £2,398. This compares with a deficit of £1,019 in the year to 31st December 2023. At 31st December 2024 the Church held investments with a market value of £221,100 over and above the bank balances.

#### **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 cash funds of £4,707. The Church also held unrestricted investments at 31st December 2024 with a market value of £50,690. These investments can be converted into cash at fairly short notice if required.

#### **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 on 19th March 2025 and signed on their behalf,



## **Independent Examiner's Report to the Trustees of Eccles and Leitholm Parish Church**

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on the following pages.

### **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



**Eccles and Leitholm Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

		Unrestricted Funds 2024	Designated Fabric Fund 2024	Total 2024	Total 2023
<u>Receipts</u>	Note	£	£	£	£
Donations	3	6,590	-	6,590	11,654
Legacies		-	-	-	-
Activities for Generating Funds		-	-	-	-
Income from charitable activities		250	-	250	200
Bank & Deposit interest		-	-	-	-
Investment income		1,545	4,385	5,930	5,646
		<u>8,385</u>	<u>4,385</u>	<u>12,770</u>	<u>17,500</u>
Sale of investments		13,213	-	13,213	25,005
Receipts from General Trustees		-	-	-	-
<b><u>Total Receipts</u></b>		<b><u>21,598</u></b>	<b><u>4,385</u></b>	<b><u>25,983</u></b>	<b><u>42,505</u></b>
<u>Payments</u>	4				
Costs of generating funds		-	-	-	-
Charitable activities		21,690	1,355	23,045	42,984
Governance costs		540	-	540	540
Other payments		-	-	-	-
<b><u>Total Payments</u></b>		<b><u>22,230</u></b>	<b><u>1,355</u></b>	<b><u>23,585</u></b>	<b><u>43,524</u></b>
Excess of Receipts over Payments for the year before transfers		(632)	3,030	2,398	(1,019)
Transfers		-	-	-	-
Excess of Receipts over Payments for the year		<u>(632)</u>	<u>3,030</u>	<u>2,398</u>	<u>(1,019)</u>

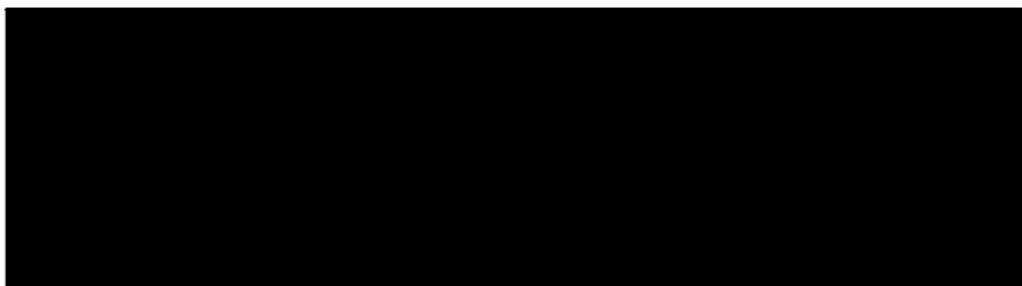
**Eccles and Leitholm Parish Church**  
**Statement of Balances**  
**At 31 December 2024**

	Unrestricted Funds 2024	Designated Fabric Fund 2024	Total 2024	Total 2023
	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances brought forward	(7,422)	9,731	2,309	3,328
<b>Movement in year:</b>				
Excess of Receipts over Payments for the year	(632)	3,030	2,398	(1,019)
Bank & deposit balances carried forward	<u>(8,054)</u>	<u>12,761</u>	<u>4,707</u>	<u>2,309</u>
<b><u>Investments at market value</u></b>				
Cost £140,432 (2023 £148,328)	<u>50,690</u>	<u>170,410</u>	<u>221,100</u>	<u>225,674</u>
<b><u>Liabilities</u></b>				
Accountancy fees	540	-	540	400
Heat, light and water	-	-	-	496
	<u>540</u>	<u>-</u>	<u>540</u>	<u>896</u>

The accounts were approved by the Kirk Session and Financial Board on

19-3-25

For and on behalf of the Kirk Session and Financial Board



## Eccles and Leitholm Parish Church

### Notes to the Accounts

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

During the year no trustees were reimbursed (2023 none) in respect of expenses incurred on behalf of the Church.

No 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 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
General Fund	(7,422)	21,598	(22,230)	-	(8,054)
	<u>(7,422)</u>	<u>21,598</u>	<u>(22,230)</u>	<u>-</u>	<u>(8,054)</u>
<b>Designated funds</b>					
Fabric Fund	9,731	4,385	(1,355)	-	12,761
	<u>9,731</u>	<u>4,385</u>	<u>(1,355)</u>	<u>-</u>	<u>12,761</u>
<b>Total funds</b>	<u>2,309</u>	<u>25,983</u>	<u>(23,585)</u>	<u>-</u>	<u>4,707</u>

#### Purpose of designated funds

The designated fabric fund represents monies invested after the sale of a Manse in 2005. The fund is available for use for the costs of maintaining the church buildings.

	Unrestricted Funds 2024 £	Designated Fabric Fund 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Donations</b>				
Freewill Offerings/Plate	2,892	-	2,892	4,520
Gift Aid/Covenants	2,080	-	2,080	3,310
Tax Recovered on Gift Aid Donations	1,618	-	1,618	3,474
Donations	-	-	-	350
	<u>6,590</u>	<u>-</u>	<u>6,590</u>	<u>11,654</u>

#### 4. Analysis of Payments

##### Costs of generating funds

Offering envelopes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



**Eccles and Leitholm Parish Church**  
**Notes to the Accounts (continued)**

	Unrestricted Funds 2024 £	Designated Fabric Fund 2024 £	Total 2024 £	Total 2023 £
<b>4. Analysis of Payments (continued)</b>				
<b>Charitable activities</b>				
Ministries & Mission allocation	7,302	-	7,302	8,906
Presbytery dues	435	-	435	248
Voluntary Additional Stipend	-	-	-	-
Minister's expenses	-	-	-	554
Donations	500	-	500	10,610
Pulpit supply	1,564	-	1,564	583
Other staffing costs	2,020	-	2,020	3,220
Fabric repairs & maintenance	-	1,355	1,355	698
Council Tax	-	-	-	117
Heat, light and water	5,908	-	5,908	9,821
Insurance	3,595	-	3,595	3,507
Other building costs	-	-	-	-
Church office expenses	-	-	-	-
Organ & music	-	-	-	720
Printing, stationery and postage	93	-	93	123
Other expenses	273	-	273	3,877
	<u>21,690</u>	<u>1,355</u>	<u>23,045</u>	<u>42,984</u>
<b>Governance costs</b>				
Independent examiner's fees	540	-	540	540
Legal and professional fees	-	-	-	-
	<u>540</u>	<u>-</u>	<u>540</u>	<u>540</u>
<b>Other payments</b>				
Purchase of assets	-	-	-	-
Purchase of investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**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 £31,642 and the maximum stipend (in the 5th and subsequent years of service) £38,884.

**6. Collections for Third Parties**

In addition to the income recorded within the receipts and payment account, the following income was collected during the year and disbursed for the benefit of other Charities:

	2024 £	2023 £
Poppy Scotland	150	-
	<u>150</u>	<u>-</u>

## APPENDIX

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

	2024 £	2023 £
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>18,362</u>	<u>18,362</u>
Market Value of Balances at 31 December	<u>31,244</u>	<u>29,322</u>
	2024 £	2023 £
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>4,715</u>	<u>3,160</u>
	2024 £	2023 £
<b><u>TEMPORARY FUNDS</u></b>		
Debit Balance at 31 December	<u>(126)</u>	<u>-</u>
	2024 £	2023 £
<b><u>DEPOSIT FUND</u></b>		
Credit Balance at 31 December	<u>9,412</u>	<u>9,412</u>