

Hoddom, Kirtle-Eaglesfield and Middlebie Church of Scotland

Scotland · Charity number SC000722

Details

Known as Hoddom Kirtle Eaglesfield and Middlebie Church of Scotland

Status Active

Legal form Unincorporated association

Part of The Church of Scotland (SC011353)

Registered 1924-04-21

Register [View on the OSCR register](#)

Contact

Address Bourtree Cottage
Ashyards Rd
Eaglesfield
Lockerbie
Dumfriesshire
DG11 3NT

Website hkemchurch.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: As part of the Church of Scotland we follow the doctrine of Jesus Christ. We hold religious services every week in our churches in the villages of Middlebie & Eaglesfield together with occasional services in Ecclefechan Village Hall. We also host a weekly 'coffee and chat' where all members of the community are welcome into a warm and safe space to spend time with others, there is no charge for this. We are active in the community and local schools and support the local food bank by donations of produce. We also hold occasional fund raising events and sales where all members of the local communities are made welcome.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion

Geography

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£40,788	£39,935	-	0
2024-12-31	£34,808	£36,656	-	0
2023-12-31	£32,289	£27,542	-	0
2022-12-31	£39,925	£32,699	-	0
2021-12-31	£32,729	£30,098	-	1
2020-12-31	£31,837	£31,970	-	1

Hoddum, Kirtle-Eaglesfield and Middlebie Church of Scotland

Scotland - Charity number SC000722

Accounts

The Church of Scotland
Hoddum, Kirtle-Eaglesfield & Middlebie Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS 2025

Congregation No: 070427

Charity No: SC000722

Receipts and Payments

Reference and Administrative Information

Charity Name: Hoddam, Kirtle-Eaglesfield & Middlebie

Charity Registration SC000722

Congregation No. 070427

Contact Address: Mr T Owen
Potstown
Middlebie
Lockerbie
DG11 3EP

Trustees

Thomas Owen	Session	Catherine Armistead	Session	Chris Rivett	Session
Christine Owen	Session	Linda Wylie	Session	Scott Wylie	Session
Maureen Rivett	Session	Elaine Irving	Session		

Principal Office-bearers

Moderator: Rev Lynn Brady
Session Clerk: Mr Thomas Owen
Church Treasurer: Mrs Maureen S Rivett

Independent Examiner: Mrs Glynis Cambridge
Rowan Mead,
North Hermitage Street
Newcastleton
TD9 0RA

Bankers: The Bank of Scotland,
High Street
Annan
DG12 6AN

Trustees' Annual Report

Year Ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution which was adopted by the congregation on 14th November 2008.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are the Trustees and Elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills.

Organisational Structure

Certain responsibilities are delegated to the Treasurer and the Property Convenor as appropriate. The Kirk Session which meets at least four times a year is responsible for all matters spiritual and temporal within the church.

Objectives and Activities

The Church of Scotland is 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. 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.

Achievements and Performance

This year of 2025 has been one of continuity for both ourselves Hoddon, Kirtle-Eaglesfield & Middlebie Church and our Linkage Partners at Gretna Area as we develop relationships and work together. Our Regular Sunday Services were held in Middlebie and Eaglesfield Churches together with four 'fifth Sunday in the month' services in Ecclefechan Village Hall. During 2025 in addition to Rev Lynn Brady a number of services were led by our Worship Team who have risen to the challenge of delivering quality. We have also held a number of joint services with our linkage partner Gretna. In addition a number of special services such as Songs of Praise and Carol Services have been held throughout the year. Our Monday afternoon 'Coffee and Chat' sessions continue to be held allowing members of the congregation and others to get together in a warm and safe space to enjoy a hot drink and a blether. Rev Lynn Brady continues to develop relationships within the local schools. Fund raising during the year included our usual Plant Sale and Christmas Craft Fair, these and other events were well received. The church continues to support other charities such as the local foodbank at Kates Kitchen and Farm Africa and it is now providing support when able to the children of our local Primary Schools. The Session which is led by the Minister consists of Trustees and other Elders meets on a quarterly basis with other ad hoc meetings being held when required.

Trustees' Annual Report (cont)

Year Ended 31 December 2025

Financial Review

The excess of income over expenditure for the 2025 financial year is £852.81. It is an every continuing challenge financially with spiralling costs in many areas. The time and effort put in by some dedicated individuals continues to be a vital resource to the charity. Teamwork is also essential in the organisation and participation in fund raising events. There have also been many generous regular and one off donations by members of the Congregation this year.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately two months expenditure including designated funds.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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,

T Owen

T. Owen

Session Clerk

Date

4th March 2026

Independent Examiner's Report to the Trustees of Hoddom, Kirtle-Eaglesfield & Middlebie Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 11.

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.

Name: Glynis Cambridge

Address: Rowan Mead
North Hermitage Street
Newcastleton
TD9 0RA

Signed:-

Glynis Cambridge

Date:-

19/2/26

Hoddam, Kirtle-Eaglesfield & Middlebie Church of Scotland
Receipts and Payments Account
Year Ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>					
Donations	126	0	0	126	1,040
Legacies	0	0	0	0	0
Activities for Generating Funds	4,661	0	0	4,661	2,798
Bank & Deposit interest	0	0	0	0	0
Investment income	0	0	0	0	0
	<u>4,787</u>	<u>0</u>	<u>0</u>	<u>4,787</u>	<u>3,838</u>
National Giving Day	0	0	0	0	0
Rental of premises	126	0	0	126	28
Sale of assets	0	0	0	0	0
Sale of investments	0	0	0	0	0
Grants	0	0	0	0	0
Receipts from General Trustees	8892	0	0	8892	7906
Other Receipts	26983	0	0	26983	23036
<u>Total Receipts</u>	<u><u>40,788</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>40,788</u></u>	<u><u>34,808</u></u>
<u>Payments</u>					
Costs of generating funds	39,620	0	0	39,620	35,678
Charitable activities	315	0	0	315	978
Governance costs	0	0	0	0	0
<u>Total Payments</u>	<u><u>39,935</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>39,935</u></u>	<u><u>36,656</u></u>
Excess of Receipts over Payments for the year before transfers	853	0	0	853	-1,848
Transfers	0	0	0	0	0
Excess of Receipts over Payments for the year	<u><u>853</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>853</u></u>	<u><u>-1,848</u></u>

Hoddon, Kirtle-Eaglesfield & Middlebie Church of Scotland

Statement of Balances

At 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	50,220	0	0	50,220	52,068
Movement in year:					
Excess of Receipts over Payments for the year	853	0	0	853	-1,848
Bank & deposit balances carried forward	51,073	0	0	51,073	50,220
<u>Investments at market value</u>				Market Value	
Consolidated Fabric Fund				127219	
<u>Assets</u>					
Gift Aid Receivable	3325	0	0	3325	2666
<u>Liabilities</u>					
Cost of repair not yet billed	0	0	0	0	0

The accounts were approved by the Trustees on: 14/2/26

For and on behalf of the Trustees

James L. Oue Session Clerk
Maureen S. Rivett Treasurer

Hoddum, Kirtle-Eaglesfield & Middlebie Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

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				At 31 Dec
	2025	Receipts	Payments	Transfers	2025
	£	£	£	£	£
Unrestricted funds					
General Fund	50,220	40,788	39,935	0	51,073
	<u>50,220</u>	<u>40,788</u>	<u>39,935</u>	<u>0</u>	<u>51,073</u>
Restricted funds					
Reserve Fund (Investors Trust)	51	2	0	0	53
General Fund (Investors Trust)	1704	76	0	0	1,780
General Purposes (Growth Fund)	1212	95	0	0	1,307
Designated Fabric Fund (Investors Trust)	2234	67	0	0	2,301
H Richie Trust	110	0	0	0	110
M Carlyle Trust	109	0	0	0	109
L Howatson Trust	110	0	0	0	110
	<u>5530</u>	<u>240</u>	<u>0</u>	<u>0</u>	<u>5770</u>
Total funds	<u>55,750</u>	<u>41,028</u>	<u>39,935</u>	<u>0</u>	<u>56,843</u>

	Unrestricted Funds 2025 £	Restricted (Guild) Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
National Giving Day	0	0	0	0	0
WFO Scheme (non Gift Aid)	1219	0	0	1219	1204
Gift Aid Donations	10553	0	0	10553	10352
Tax Recovered on Gift Aid Donations	3,325	0	0	3325	2666
Ordinary Offerings (Open Plate)	2273	0	0	2273	2042
Other Offerings, Donations etc	23418	0	0	23418	18544
	<u>40788</u>	<u>0</u>	<u>0</u>	<u>40788</u>	<u>34808</u>
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0	0	0	0	0
Offering envelopes	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable activities					
Meraki Expenditure	0	0	0	0	366
Presbytery dues	0	0	0	0	542
Stipend	15,256	0	0	15,256	8,713
Minister's expenses	2,705	0	0	2,705	1,147
Pulpit supply	0	0	0	0	2,680
Other staffing costs	4,227	0	0	4,227	4,249
Fabric repairs & maintenance	5,874	0	0	5,874	8,229
Council Tax	1,993	0	0	1,993	670
Heat and light	3,589	0	0	3,589	4,658
Insurance	3,629	0	0	3,629	3,322
Other building costs	0	0	0	0	0
Charities	315	0	0	315	978
Printing, stationery and postage	225	0	0	225	32
Other expenses	2,122	0	0	2,122	1,070
	<u>39,935</u>	<u>0</u>	<u>0</u>	<u>39,935</u>	<u>36,656</u>
Governance costs					
Independent examiner's fees	0	0	0	0	0
Other payments					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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.

6. Collections for Third Parties

2024	2025
£	£
<u>978</u>	<u>315</u>
<u><u>978</u></u>	<u><u>315</u></u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024	2025
	£	£
<u>CAPITAL ACCOUNTS</u>		
Credit Balances held at 31 December (070427.50) .	<u>114705.35</u>	<u>127218.98</u>
<u>Interest on the above accounts</u>		
Credit Balance at 31 December 2024	<u>5561.73</u>	<u>7206.97</u>

Hoddum, Kirtle-Eaglesfield and Middlebie Church of Scotland

Scotland - Charity number SC000722

Accounts

The Church of Scotland

Hoddum, Kirtle-Eaglesfield & Middlebie Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS 2024

Congregation No: 070427

Charity No: SC000722

Receipts and Payments

Reference and Administrative Information

Charity Name: Hoddam, Kirtle-Eaglesfield & Middlebie

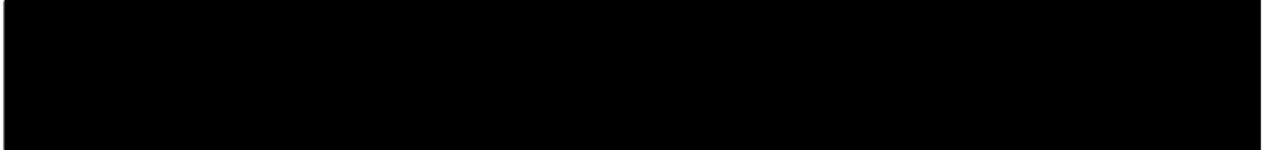
Charity Registration SC000722

Congregation No. 070427

Contact Address:



Trustees

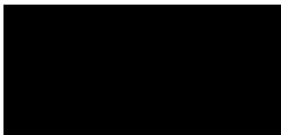


Principal Office-bearers

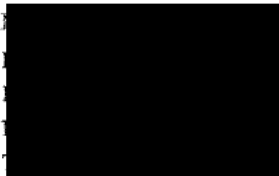
Moderator:

Session Clerk:

Church Treasurer:



Independent Examiner:



Bankers:

The Bank of Scotland,
High Street
Annan
DG12 6AN

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 Unitary Constitution which was adopted by the congregation on 14th November 2008.

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.

Organisational Structure

Certain responsibilities are delegated to the Treasurer and the Property Convenor as appropriate. The Kirk Session which meets at least four times a year is responsible for all matters spiritual and temporal within the church.

Objectives and Activities

The Church of Scotland is 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. 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.

Achievements and Performance

The year of 2024 has been one of change - in August the appointment of [REDACTED] as Transition Minister for both ourselves Hoddum, Kirtle Eaglesfield and Middlebie Church and our Linkage partners at Gretna. Regular Sunday services were held at Middlebie and Eaglesfield Church together with four 'fifth' Sunday in the month services in Ecclefechan Village Hall. In addition a number of special services such as Songs of Praise and Carol Services have been held throughout the year. Our Monday afternoon 'Coffee and Chat' sessions have continued to be held allowing members of the congregation and others to get together in a warm space and enjoy a hot drink and a blether. Following the appointment of [REDACTED] there have been minor changes to the times of our services and there are a number additional costs which are shared between ourselves and Gretna as the working arrangements of the Linkage are developed.

With the appointment of a full time minister pro-active work is now underway to develop our relationships within local schools, day centres, care homes and communities. Fund raising during the year included a Market Day, Plant Sale and Christmas Craft Fair, all of which were well received. The church has a Worship Team, which prior to the appointment of [REDACTED] delivered a number of services in support of our programme of worship. The church continues to support other charity's such as the local foodbank at Kate's Kitchen and it is also now providing support as required to the children of our local Primary Schools.

Trustees' Annual Report (cont)

Year Ended 31 December 2024

Financial Review

The excess of expenditure over income for the 2024 financial year is £1848.12. This loss is due to the increase in Stipend payment to the Church of Scotland and recommencement of Community Charge following the appointment of a Minister. Other items of increased expenditure include Fabric and electricity & fuel. Income for the year is an par with 2023. This does not take away from the contributions of some fantastic individuals, teamwork and the organisation and participation in fund raising events. There have also been many generous regular and one off donations by members of the Congregation this year.


Reserves Policy

It is the Trustees' policy to hold reserves of approximately two months expenditure including designated funds.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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

Date 20th March 2025

Independent Examiner's Report to the Trustees of Hoddam, Kirtle-Eaglesfield & Middlebie Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 11.

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

- i. 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.

Name:

Address:

Signed:-

Date:-

22/03/25

Hoddam, Kirtle-Eaglesfield & Middlebie Church of Scotland
Receipts and Payments Account
Year Ended 31 December 2024

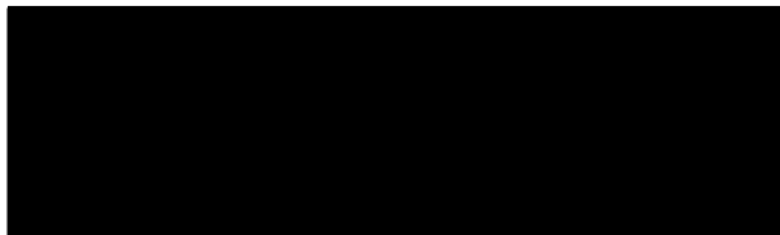
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations	1,040	0	0	1,040	1,330
Legacies	0	0	0	0	0
Activities for Generating Funds	2,798	0	0	2,798	4,499
Bank & Deposit interest	0	0	0	0	0
Investment income	0	0	0	0	0
	<u>3,838</u>	<u>0</u>	<u>0</u>	<u>3,838</u>	<u>5,829</u>
National Giving Day	0	0	0	0	0
Rental of premises	28	0	0	28	70
Sale of assets	0	0	0	0	0
Sale of investments	0	0	0	0	0
Grants	0	0	0	0	0
Receipts from General Trustees	7906	0	0	7906	4860
Other Receipts	23036	0	0	23036	21530
<u>Total Receipts</u>	<u><u>34,808</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>34,808</u></u>	<u><u>32,289</u></u>
<u>Payments</u>					
Costs of generating funds	35,678	0	0	35,678	26,466
Charitable activities	978	0	0	978	1,076
Governance costs	0	0	0	0	0
<u>Total Payments</u>	<u><u>36,656</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>36,656</u></u>	<u><u>27,542</u></u>
Excess of Receipts over Payments for the year before transfers	-1,848	0	0	-1,848	4,747
Transfers	0	0	0	0	0
Excess of Receipts over Payments for the year	<u><u>-1,848</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>-1,848</u></u>	<u><u>4,747</u></u>

Hoddam, Kirtle-Eaglesfield & Middlebie Church of Scotland
Statement of Balances
At 31 December 2023

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	52,068	0	0	52,068	47,321
Movement in year:					
Excess of Receipts over Payments for the year	-1,848	0	0	-1,848	4,747
Bank & deposit balances carried forward	50,220	0	0	50,220	52,068
<u>Investments at market value</u>				Market Value	
Consolidated Fabric Fund				130237.68	
<u>Assets</u>					
Gift Aid Receivable	2666	0	0	2666	2573
<u>Liabilities</u>					
Cost of repair not yet billed	0	0	0	0	0

The accounts were approved by the Trustees on:

For and on behalf of the Trustees



Session Clerk

Treasurer

Hoddam, Kirtle-Eaglesfield & Middlebie Church of Scotland

Statement of Balances

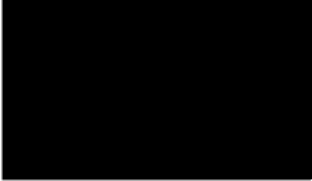
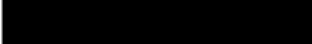
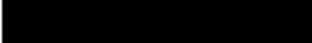
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

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 £
Unrestricted funds					
General Fund	52,068	34,808	36,656	0	50,220
	<u>52,068</u>	<u>34,808</u>	<u>36,656</u>	<u>0</u>	<u>50,220</u>
Restricted funds					
Reserve Fund (Investors' Trust)	48	3	0	0	51
General Fund (Investors Trust)	1619	85	0	0	1,704
General Purposes (Growth Fund)	1108	104	0	0	1,212
Designated Fabric Fund (Investors Trust)	2214	20	0	0	2,234
	110	0	0	0	110
	109	0	0	0	109
	110	0	0	0	110
	<u>5318</u>	<u>212</u>	<u>0</u>	<u>0</u>	<u>5530</u>
Total funds	<u>57,386</u>	<u>35,020</u>	<u>36,656</u>	<u>0</u>	<u>55,750</u>

	Unrestricted Funds 2024 £	Restricted (Guild) Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
National Giving Day	0	0	0	0	0
WFO Scheme (non Gift Aid)	1204	0	0	1204	1495
Gift Aid Donations	10352	0	0	10352	10480
Tax Recovered on Gift Aid Donations	2,666	0	0	2666	2573
Ordinary Offerings (Open Plate)	2042	0	0	2042	2272
Other Offerings, Donations etc	18544	0	0	18544	10609
	<u>34808</u>	<u>0</u>	<u>0</u>	<u>34808</u>	<u>27429</u>
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0	0	0	0	0
Offering envelopes	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable activities					
Meraki Expenditure	366	0	0	366	442
Presbytery dues	542	0	0	542	542
Stipend	8,713	0	0	8,713	2,748
Minister's expenses	1,147	0	0	1,147	3,203
Pulpit supply	2,680	0	0	2,680	3,023
Other staffing costs	4,249	0	0	4,249	4,055
Fabric repairs & maintenance	8,229	0	0	8,229	4,353
Council Tax	670	0	0	670	0
Heat and light	4,658	0	0	4,658	3,407
Insurance	3,322	0	0	3,322	3,569
Other building costs	0	0	0	0	112
Charities	518	0	0	518	0
Printing, stationery and postage	32	0	0	32	188
School Donations	460	0	0	460	0
Other expenses	1,070	0	0	1,070	1,900
	<u>36,656</u>	<u>0</u>	<u>0</u>	<u>36,656</u>	<u>27,542</u>
Governance costs					
Independent examiner's fees	0	0	0	0	0
Other payments					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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. The maximum stipend is £37032.

6. Collections for Third Parties

2023	2024
£	£
<u>1076</u>	<u>518</u>
<u><u>1076</u></u>	<u><u>518</u></u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2023	2024
	£	£
<u>CAPITAL ACCOUNTS</u>		
Credit Balances held at 31 December (070427.50) .	<u>119417.46</u>	<u>114705.35</u>
<u>Interest on the above accounts</u>		
Credit Balance at 31 December 2024	<u>1951.04</u>	<u>5561.73</u>

