

# Earlston Parish Church of Scotland

Scotland · Charity number SC003895

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1916-12-11
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	8 Leaderdale Crescent Earlston Berwickshire TD4 6BJ
Website	<a href="http://WWW.EarlstonChurch.Org/">WWW.EarlstonChurch.Org/</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** provide regular Christian Worship, Services & Outreach within the Community

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

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** Scottish Borders
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£93,042	£42,792	-	2
2023-12-31	£190,601	£72,398	-	2
2022-12-31	£39,297	£50,312	-	2
2021-12-31	£47,549	£61,294	-	2
2020-12-31	£125,066	£37,786	-	2

**Earlston Parish Church of Scotland**

Scotland - Charity number SC003895

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# Accounts

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**EARLSTON PARISH CHURCH**

**RECEIPTS and PAYMENTS ACCOUNTS  
For Year ended 31<sup>st</sup> December 2024**

**Congregation No: 040257**

**Scottish Charity No: SC003895**

**TRUSTEES' ANNUAL REPORT**  
**Year ended 31<sup>st</sup> December 2024**

The trustees present the annual report and accounts for Earlston Parish Church for the year ended 31<sup>st</sup> December 2024

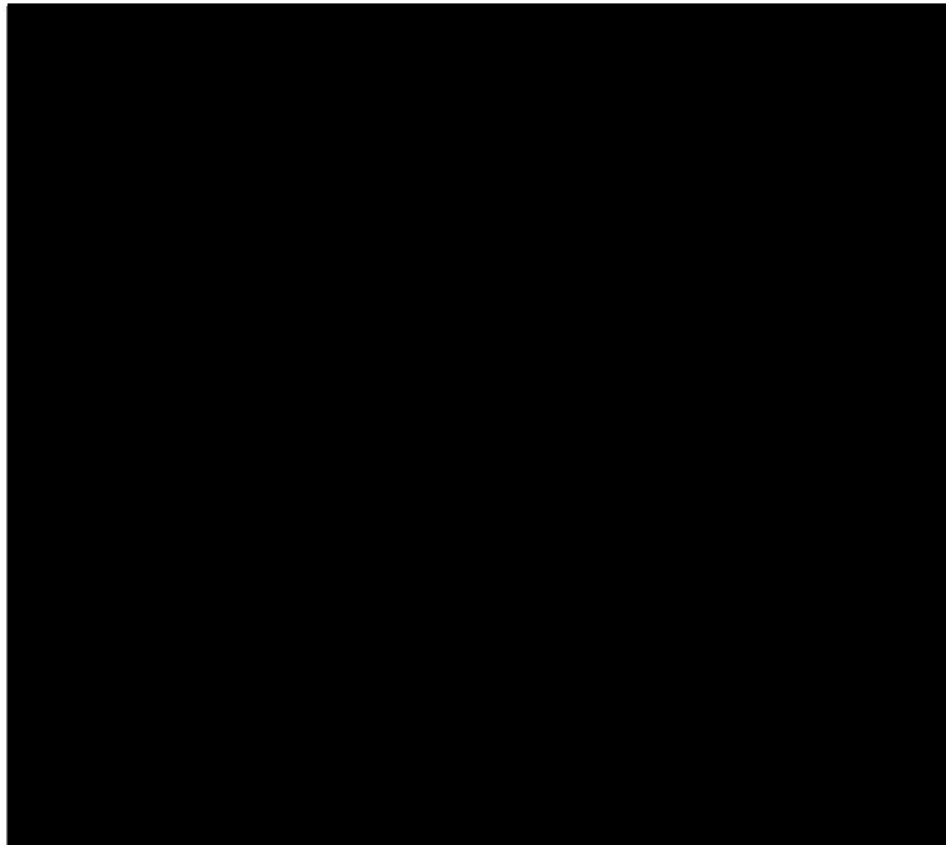
**REFERENCE & ADMINISTRATIVE INFORMATION**

Charity Name:	EARLSTON PARISH CHURCH
Charity Registration Number:	SC003895
Congregation Reference Number:	040257
Contact Address:	The Treasurer Earlston Parish Church 8 Leaderdale Crescent EARLSTON Berwickshire TD4 6BJ

**TRUSTEES**

The trustees who served during the year were as follows:

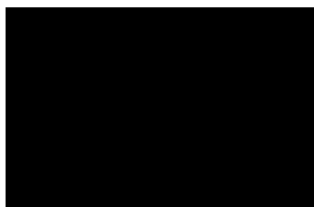
*Kirk Session:*



**TRUSTEES' ANNUAL REPORT 2024 cont**  
**Reference & Administrative Information - Continued**

**Principal Office-Bearers**

Interim Moderator  
Minister:  
Session Clerk:  
Church Treasurer:



**Independent Examiner**



**Bankers**  
The Royal Bank of Scotland  
35 Bank Street  
GALASHIELS  
Selkirkshire  
TD1 1EP

# TRUSTEES ANNUAL REPORT

Year Ended 31<sup>st</sup> December 2024

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The Church is administered in accordance with the terms of the Unitary Deed of Constitution.

### 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 congregation who are considered to possess the appropriate gifts and skills. The Interim Moderator is appointed by Presbytery.

### Organisation and Structure

The Kirk Session is chaired by the Interim Moderator. It meets approximately six times a year, and when required. It is responsible for all matters relating to the Church. Sub-committees are set up to advise on specific matters; membership need not be confined to Elders, but the sub-committees are responsible to the Kirk Session.

### 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 ordinance 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.

The parish of Earlstoun is rural with most of its members living in the village and surrounding area. The Church attempts to maintain a healthy relationship with local organisations and groups, and many church members are actively involved in them. Being the only church in the parish, some residents coming from a different denominational background have chosen to worship with us, and they feel welcomed. During 2024 there has been a noticeable increase in the number of worshippers each Sunday, but still not up to pre-covid level. It must be recognised that not everyone attends every Sunday, so the actual number of people who attend worship is much higher than the average figure suggests.

### Achievements and Performance

Overall, the year has been blessed with progress but tinged with sadness at the loss of former faithful members. Marion Dodd's ill health at the start of the year prevented her from fulfilling her duties. We are grateful to [REDACTED] for chairing Session meetings in Marion's absence. Marion died at the end of July. She had been our Interim Moderator since October 2019 and had served as Locum for 6 months during our previous vacancy. Well-loved and appreciated by many in the congregation and community she will be greatly missed. Session has agreed to provide a memorial to her in the church. We welcome the [REDACTED] former minister of Caddonfoot, Heriot and Stow, who has been appointed Interim Moderator in her place.

## Trustees' Annual Report (cont)

Year ended 31 December 2024

### Achievements and Performance (cont)

On a happier note, we welcomed the visit in August of the [REDACTED] and her nephew [REDACTED] from our sister church in Lebanon. [REDACTED] celebrated Communion for us in Hanover Close and in the church. [REDACTED] contact with the High School laid foundations for setting up a link with the school attached to their church in Tripoli. Of necessity the visit was a short one because of the political unrest in the Middle East, but they packed in a lot in the time available to them. In October we had a visit from the Moderator of the General Assembly who also conducted Communion and presented several of our elders with long service certificates and Sue, our organist, received a letter of thanks to mark her 30 years of service. Both visits concluded with a buffet lunch prepared by our catering team which was greatly appreciated by those who attended.

This is the first year we have worked under the Unitary Constitution, and we are gradually coming to terms with a new way of working. There is still a need to involve more non elders on the committees. Our Safeguarding arrangements are meeting with the requirements laid down by the national church. Attendances at Messy Church events have been greater this year, which is very encouraging for the leaders and is a good sign of our outreach making progress. The Community Café continues to provide a warm welcome each week to members of the community who we would not otherwise have any contact with. New initiatives are being considered to assist other community groups with help to run their organisation.

We continue to support Christian Aid financially. Financial help is being made available to the congregation in Tripoli by individual donations from our own members and others to allow elderly members in their community pay for medicines they need, for which they can no longer afford because of inflation which has crippled their economy. During the year we were approached by an organisation called Christians Against Poverty to ask if we could form a group to promote this charity locally. We were saddened to learn that it would be beyond our means to take this project on board. Our Advent Charity Appeal this year, "Tommy's Tomorrow", supported a cause to help a local family was supported well beyond our expectations.

Relations with the two schools are very productive. A group of Elders is part of the Chaplaincy Team at the High School and both schools hold end of term services in the church. The Guild, Prayer Support Group, Bible Study Group and a Team who lead worship on a Sunday and in Grange Hall Nursing Home and Hanover Close Sheltered Housing also play an important role in the life of the congregation.

There is also encouraging news from Presbytery concerning our future. It is proposed that we form a linkage with three other congregations from the former Duns Presbytery. Two of our Elders have been appointed to form a committee with elders from the other three congregations to discuss terms for the linkage and will eventually be voted on by all the Kirk Sessions and congregations. If agreement is reached then a formal linking will take place by Presbytery, and we will then be able to call a minister. Perhaps, by this time next year we will be able to report that our search for a minister has begun!

The church website [www.earlstonchurch.org](http://www.earlstonchurch.org) and Facebook page [www.facebook.com/EarlstonParishChurch](https://www.facebook.com/EarlstonParishChurch) are regularly accessed by a member of the Admin Team.

## Trustees' Annual Report (cont)

Year ended 31 December 2024

### Financial Review

From the Receipts & Payments Account you will see we have a total of £93,042.91 by way of Income compared to £190,601.24 in 2023. Offerings including Gift Aid are up £500.69 and total £21,856.79. Donations have increased by £1,755.82 to £6,820.82. Weddings & Funerals income has increased by £746.60 to £1,076.60 and Bank Interest totals £12,634.59 compared to £5,857.12 in 2023.

Note 7 explains the Receipts from the General Trustees. We received a further £30,000 Legacy from the Estate of the Late Kay Brownlie. The total Legacy from Kay now stands at £90,000. The remaining Income figures are self explanatory.

Payments amounted to £42,791.76 compared to £72,398.13. Our Giving to Grow contributions amounted to £6,830, a rise of £1,910 and Presbytery Dues increased by £296.76 to £698.96.

Pulpit Supply amounted to £1,648.05 compared to £435.35 in 2023. Our Fabric Repairs totalled £10,394.56 a decrease of £18,297.38. The new Sound System cost £8,675.20. Maintenance & Research work on the Church roof cost £971.56 and repairs to the outside lights at the Church cost £550.80.

Heat & Light expense increased by £2,065.50 to £7,698.48. The Miscellaneous Expense of £773.92 is comprised of the following :-

Website Maintenance £249, Copyright Licenses £244.72, Fire Extinguishers Service £112.80, Certificate Frames £77.53, Poppy Wreaths £39.60, Advent Candles £26 and Baptism Expense of £24.27.

Overall, we enjoyed a Surplus of Income over Expenditure of £50,251.15 in 2024. As a result our Cash Reserves at 31<sup>st</sup> December 2024 totalled £321,713.15 (after deducting the Guild balance of £312.33).

Made up as follows:-

RBS General Account £35,591.21  
Church of Scotland Deposit (General Purpose) £267,152.91  
Church of Scotland Deposit (Mission) £18,969.03

I have again budgeted £100,000 for the overhaul of the Church Roof and we continue to be in a position to absorb this cost.

My thanks to all those who contribute and help with the Finances of the Church.

## Trustees' Annual Report (cont)

Year ended 31 December 2024

### Reserves Policy

The Trustees reviews the reserves from time to time; its current policy is that Reserves should be sufficient to provide for one year's ordinary expenditure plus any foreseeable specific commitments.


### Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 17th February 2025 and signed on their behalf

  
Session Clerk

Date 17/2/25

**EARLSTON PARISH CHURCH  
SC003895**

**Independent Examiner's Report to the Trustees of Earlston Parish Church**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on Pages 1 to 5.

**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) (a) to (c) 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

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 8 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.

[Redacted signature area]

[Redacted name area]

Independent Examiner Date 10/3/25

**EARLSTON PARISH CHURCH**  
**Receipts and Payments Account**  
**For the Year Ended 31<sup>st</sup> December 2024**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Receipts</u></b>					
Offerings (incl Tax & Gift Aid) (Note 3)	21856.79			21856.79	21356.10
Donations (Note 3)	6820.82			6820.82	5065.00
Messy Church (Note 3)	97.00			97.00	107.00
Community Café (Note 3)	770.00			770.00	1015.32
Hall Rental	4512.00			4512.00	4670.00
Weddings & Funerals	1076.60			1076.60	330.00
Bank & Investment Int.	12634.59			12634.59	5857.12
Designated Organisations Receipts	286.10			286.10	253.00
Sale of BSW Shareholding	-			-	2105.10
Special Collections	3206.88			3206.88	1623.40
Receipts from GT (Note7)	11022.13			11022.13	86294.20
Sale of Pews	760.00			760.00	1925.00
Legacies	<u>30000.00</u>			<u>30000.00</u>	<u>60000.00</u>
<b>TOTAL RECEIPTS</b>	<b>93042.91</b>			<b>93042.91</b>	<b>190601.24</b>
 <b><u>Payments</u></b>					
<b>Costs of Charitable Activities (Church</b>					
Running Costs) (Note4)	<u>42791.76</u>			<u>42791.76</u>	<u>72398.13</u>
<b>TOTAL PAYMENTS</b>	<u>42791.76</u>			<u>42791.76</u>	<u>72398.13</u>
<b>Surplus (Deficit) for the Year.</b>	<b>50251.15</b>			<b>50251.15</b>	<b>118203.11</b>

**UNRESTRICTED (& DESIGNATED) FUNDS:**  
**General Fund**  
**Designated Funds: Church of Scotland Deposit Funds and The Guild**

**RESTRICTED FUNDS:**  
**None**

**EARLSTON PARISH CHURCH**

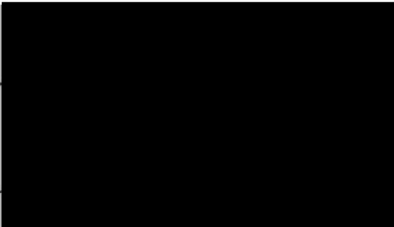
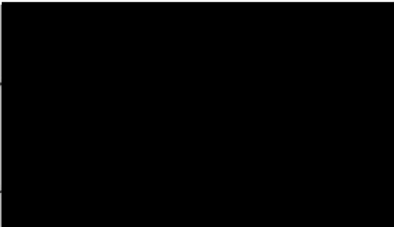
**Statement of Balances**

**As at 31<sup>st</sup> December 2024**

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Endowment Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Opening Cash & Bank Balances	271774.33	-	-	271774.33	153571.22
SURPLUS (DEFICIT) For the Year	<u>50251.15</u>	-	-	<u>50251.15</u>	<u>118203.11</u>
<b>CLOSING BALANCES</b>	<b>322025.48</b>	<b>-</b>	<b>-</b>	<b>322025.48</b>	<b>271774.33</b>

The Accounts were approved by the Kirk Session on  
17th February 2025

For and on behalf of the Kirk Session

\_\_\_\_\_  \_\_\_\_\_ Session Clerk  
\_\_\_\_\_  \_\_\_\_\_ Treasurer

## EARLSTON PARISH CHURCH

### Notes to the Accounts

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

There were no Trustees remuneration paid during 2024.

#### 2. Movements in Funds

	At 1 January				At 31 Dec
	2024	Receipts	Payments	Transfers	2024
	£	£	£	£	£
<b><u>Unrestricted funds</u></b>					
General Account	28040.75	80122.22	42571.76	(30000.00)	35591.21
C of S Deposit Fund (Designated Gen Purpose)	225460.71	11692.20	-	30000.00	267152.91
C of S Deposit Fund (Designated Mission Purp)	18026.64	942.39	-	-	18969.03
Designated: The Guild	<u>246.23</u>	<u>286.10</u>	<u>220.00</u>	-	<u>312.33</u>
	<b>271774.33</b>	<b>93042.91</b>	<b>42791.76</b>	-	<b>322025.48</b>
<b><u>Restricted Funds</u></b>					
	-	-	-	-	-
<b>TOTAL FUNDS</b>	<b><u>271774.33</u></b>	<b><u>93042.91</u></b>	<b><u>42791.76</u></b>	-	<b><u>322025.48</u></b>

#### Purpose of Designated Funds

##### Designated Funds

Church of Scotland Deposit Fund: (Designated Gen. Cong Purpose)

Church of Scotland Deposit Fund: (Designated Mission Purpose)

The Guild: This fund comprises the transactions undertaken by The Guild.

##### Restricted Funds

None

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Offerings &amp; Donations</b>					
WFO Scheme (Non Gift Aid)	429.00	-	-	429.00	303.00
Gift Aid Donations	14382.00			14382.00	14848.50
Tax Recovered on Gift Aid Donations	4364.51			4364.51	4256.89
Open Plate	2681.28			2681.28	1947.71
Other Offerings, Donations- (inc Messy Church & Comm Cafe)	<u>7687.82</u>			<u>7687.82</u>	<u>6187.32</u>
<b>Total</b>	<u>29544.61</u>			<u>29544.61</u>	<u>27543.42</u>

#### 4. Analysis of Payments

##### Costs of Generating Funds

Offering Envelopes	<u>82.47</u>			<u>82.47</u>	<u>119.18</u>
	<u>82.47</u>			<u>82.47</u>	<u>119.18</u>

##### Charitable Activities

Giving To Grow	6830.00			6830.00	4920.00
Presbytery Dues	698.96			698.96	402.20
Pulpit Supply	1648.05			1648.05	435.35
Other Staffing Costs	6477.00			6477.00	6180.00
Fabric Repairs & Maintenance	10394.56			10394.56	28691.94
Heat & Light	7698.48			7698.48	5632.98
Insurance	3453.10			3453.10	3354.17
Organ & Music	540.00			540.00	16664.00
Printing, Stationery & Postage	948.17			948.17	777.32
Messy Church	26.04			26.04	116.65
Community Café	-			-	69.25
Telephone/Broadband	713.77			713.77	552.32
Designated Organisations Payments	220.00			220.00	240.00
Special Collections	2117.14			2117.14	874.10
Interim Moderator Exp	170.10			170.10	2370.10
Miscellaneous	<u>773.92</u>			<u>773.92</u>	<u>998.57</u>
<b>Total</b>	<u>42709.29</u>			<u>42709.29</u>	<u>72278.95</u>

## 5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's 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 £31642 and the maximum stipend in the fifth and subsequent years of service £38884.

6. Collections for Third Parties	2024 £	2023 £
Christian Aid	739.80	1370.00
Salvation Army - Advent 2023	-	1427.34
Tommy's Tomorrow - Advent 2024	2413.14	-
Tripoli Evangelical Church	<u>765.00</u>	<u>-</u>
TOTAL	<u>3917.94</u>	<u>2797.34</u>

## 7. Monies held on Deposit within the Consolidated Fabric Fund on behalf of Earlston Parish Church as at 31/12/24

Revenue Account £11713.30  
Temporary Funds £489538.86

The Church claimed £11022.13 from the Revenue Account on 3<sup>rd</sup> June 2024. This covered the cost of the new Audio System in the Church (£8555.32) and Oil purchased for the Church earlier in 2024 (£2466.81)

## GENERAL FUND BUDGET 2025

### INCOME

#### Offerings

	<u>Budget 2025</u>	<u>Actual 2024</u>
	£	£
WFO Scheme (Non Gift Aid)	400.00	429.00
Gift Aid Donations	15000.00	14382.00
Tax recovered on Gift Aid Donations	4200.00	4364.51
Open Plate	2300.00	2681.28
Other Offerings, Donations, etc.	6000.00	6820.82
<u>Other Ordinary General Income</u>		
Weddings & Funerals	1000.00	1076.60
Investments & Deposits	10000.00	12634.59
Use of Premises & Misc.	<u>5500.00</u>	<u>5379.00</u>
Total Ordinary General Income	44400.00	47767.80

### EXPENDITURE

#### National Ministry & Mission & Wider Work

Giving to Grow Contribution	18163.00	6830.00
Presbytery Dues	750.00	698.96

#### Local Staffing Costs

Interim Moderator's Expenses	600.00	170.10
Pulpit Supply	1200.00	1648.05
Salaries	6800.00	6477.00

#### Building Costs

Fabric Repairs & Maintenance	100000.00	10394.56
Heating & Lighting	8000.00	7698.48
Insurance	4000.00	3453.10

#### Other Local Costs

Printing, Stationery, Photocopying & Phone	1500.00	1030.64
Organ Maintenance & Music	500.00	540.00
Miscellaneous	<u>1000.00</u>	<u>1513.73</u>
Total Ordinary General Expenditure	<u>142513.00</u>	<u>40454.62</u>
<b>GENERAL FUND SURPLUS (DEFICIT)</b>	<b>(98113.00)</b>	<b>7313.18</b>