

# Upper Tweeddale (Church of Scotland)

Scotland · Charity number SC004728

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1974-04-11
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Calzeat House Broughton ML12 6HQ
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## Activities

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

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

**What the charity does:** 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. Locally, Services of Worship are held each Sunday or on special occasions a joint Service is held with the United Churches. Arrangements are in place for the supervision of children when they attend.

**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	£47,302	£24,546	-	1
2023-12-31	£36,918	£39,275	-	0
2022-12-31	£11,316	£17,428	-	0
2021-12-31	£10,039	£8,128	-	0
2020-12-31	£10,990	£5,866	-	1

**Upper Tweeddale (Church of Scotland)**

Scotland - Charity number SC004728

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# Accounts

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**The Church of Scotland**

**Parish of Upper Tweeddale  
(Churches of Broughton, Skirling and Tweedsmuir)**

Receipts and Payments Accounts  
From 1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024

Congregation No. 040284

Charity No.: SC004728

Printed by  
The Royal Bank of Scotland plc  
104 High Street  
Edinburgh EH1 1SH

ML13 6HN

Edinburgh

11 Colinton Road

Miss Anne Davison

Independent Examiner

Church Treasurer

Session Clerk

Minister

Principal Office Bearers

Dr Peter Worthington  
Miss Janet Hunter  
Rev. Dr Tony Lyle

Miss Margaret Taylor

Miss Neils Maxwell

Miss Janet Hunter

Miss Janet Hunter

Rev. Dr Tony Lyle

Key Session Members

Finance

Dr Peter Worthington  
Miss Janet Hunter  
Rev. Dr Tony Lyle

Printed by  
The Royal Bank of Scotland plc  
104 High Street  
Edinburgh EH1 1SH

Church Registration Number

SC004728

Charity Name

Upper Tweeddale

Reference and Administrative Information

Reference and Administrative Information

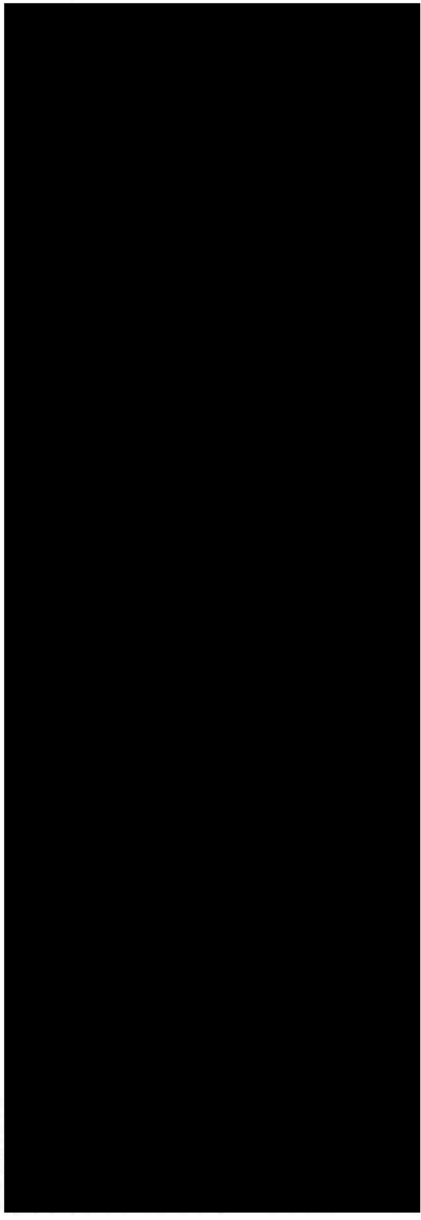
Charity Name: Parish of Upper Tweeddale

Charity Registration Number: SC004728

Congregational Reference Number: 040284

Contact Address: 

**Trustees**



**Bankers:**  
The Royal Bank of Scotland plc  
104 High Street  
Biggar ML12 6DH

## **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 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 from those members of the Church who are considered to be appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the Congregation and inducted by Presbytery.

#### **Organisational Structure**

The Kirk Session meets as necessary and is responsible for the spiritual and financial affairs within 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.

Locally, Services of Worship are held each Sunday or on special occasions a joint Service is held with the United Churches. Arrangements are in place for the supervision of children when they attend.

#### **Achievements and Performance 2024**

2024 marked our first full year as The Parish of Upper Tweeddale, uniting Broughton, Skirling and Tweedsmuir, part of a 4-way linking in West Tweeddale. Meetings of the four session clerks, and hybrid meetings of the kirk sessions in Carlops church have continued to bring our linking closer together. Our worship team drawn from across the charge, leads services at home and away providing more chances for us to get to know each other. We are proud of the fact that each of our churches enjoys worship every Sunday during the year.

After extensive form filling, on Saturday January 27<sup>th</sup> our West Tweeddale linking was put through its paces with a day of Local Church Review, involving worship discussion and feedback which left us with the question of how we get from where we are to where we want to be. The Upper Tweed Kirk Session discussed how they could make more of an impact on their communities and an initial plan to run movie nights was hatched. The idea being to show family friendly films with a message followed by a brief Q&A session. Films were chosen, funding was

sought and licences obtained resulting in 3 free movie nights with refreshments in Broughton Village Hall over the autumn months. The response was reasonable enough to encourage us to plan for another 3 films in 2025 aimed at an older audience.

Our Guild which is a joint group covering all West Tweeddale has about 15 members meeting monthly around the linking. Although a small and elderly group we seem to be bucking the trend as a lot of the guilds have folded. A few of the guild members are also visiting Whim Hall Care Home each month to hold a short service with the residents.

Joint services of our 3 churches were again a feature in 2024 in Upper Tweeddale including a successful Easter Morning Service in the Wee Crook at Tweedsmuir led by [REDACTED], bacon rolls, hot cross buns and egg decorating also included. On the 20th October we enjoyed a joint service in Tweedsmuir church celebrating both the harvest and the 150th anniversary of the current church building. The church was open all day to visitors, an impressive amount of food was donated to the local foodbank, there was a choir concert and a wonderful birthday cake. Then at Christmas there was a Christingle service in Broughton Hall in early December when we all enjoyed decorating our Christingle oranges with sweets! Finally, Christmas Eve in Tweedsmuir and Christmas Day in Skirling were well attended. The Christmas cash collections of over £800 were split between local food banks and the Presbytery fund for Lebanon. Gifts were again directed to Borders Carers and Muirhouse church in Edinburgh.

Holy Week again saw us on a pilgrimage around 5 of the linked churches.

Monday 25th March - 7pm - Tweedsmuir Church - Theme: He overturned the money changers' tables

Tuesday 26th March - 7pm - Broughton Church - Theme: He ate with tax collectors and sinners

Wednesday 27th March - 7pm - Skirling Church - Theme: He washed his disciples' feet -

Thursday 28th March - 7pm - Newlands Church - Theme: He broke bread and shared wine - Communion service led by

Friday 29th March - 8pm - Carlops Church - Theme: He prayed that there might be another way - Tenebrae service led by

the Worship Team

2024's Christian Aid Car Boot Sale was held on the 12th May, interrupted as usual by rain but around £1,600 was raised in the week with helpers from all 6 congregations. Other regular activities included Broughton Primary Breakfast Club, Skirling lunches and carol singing in Skirling Village Hall. Linking wide Lent studies and Advent studies were available both in person and online.

New ventures were prayer meetings led by [REDACTED] with the prime aim of trying to understand the way forward for the congregation in Broughton, and Wanderings an opportunity to explore our faith in the surroundings of Broughton Knowe woods led by [REDACTED]. The linking also held a conference in October in Broughton Village Hall facilitated by [REDACTED] our Presbytery mission partner. There was a good turnout for this session of worship and music and crafting and it was agreed that it was very much worthwhile repeating.

The decision was taken during the year to put Broughton Church up for sale and to continue meeting for worship meantime in the small village hall. We are also actively pursuing the possibility of renting the hall caretaker's cottage when the village store moves out. We are being

offered the opportunity to present our case to the village hall committee along with other interested parties early in 2025. As a consequence it has been agreed that the organ will move to Skirling, the 200 year banner to the primary school and the flags to Tweedsmuir. The future of other items of furniture will need to be considered.

Skirling Kirk has taken a couple more pews out at the back to make a decent sized meeting space and coincidentally the perfect spot for the Broughton organ when it is moved. Plans to remove the remaining pews and drop the platform and install an AV system have been approved by the Kirk Session. There is now a porta potty in the vestry as a temporary measure as discussions are ongoing about a composting toilet in the graveyard.

Tweedsmuir has also been active on the toilet front with a shed installed in the carpark with a porta potty in case of emergencies.

We note the passing during the year of two people important to our congregations: [REDACTED] the wife of [REDACTED] who was minister of the Parishes of Upper Tweeddale from the 1960's to the 1990's and [REDACTED] who provided much enjoyed pupil supply and acted as locum for us in the past.

We note the work done by elders and others in keeping our churches open and welcoming, Sunday by Sunday. We must also thank our merry band of organists for keeping us tuneful at our 3 Sunday morning services, we are very fortunate to have these musicians. We are also grateful for the continuing work of the worship workshop, supplemented on occasion by the retired ministers in the congregation, notably [REDACTED] who conducted the Remembrance service in Skirling. Our special thanks of course to our Minister [REDACTED] for his worship and spiritual and pastoral care and to [REDACTED] for managing his timetable.

#### **Financial Review**

The main source of income continues to be the Weekly Offerings.

#### **Reserves Policy**

It is intended that £4,000 of the sum held in the Church of Scotland Deposit Fund should remain there as a reserve sum to meet any unforeseen circumstances.

#### **Statement of Trustees' Responsibilities**

The Members of the Kirk Session must prepare financial statements that 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 and signed on their behalf.

Session Clerk.....

Date ..... 24.02.25

# Parish of Upper Tweeddale Receipts and Payments Account

1st January 2024 to 31st December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<b>Receipts</b>	£	£	£	£	£
Donations	31,534.86			31,534.86	28,596.37
Legacies					
Activities for Generating Funds	324.60			324.60	270.50
Bank & Deposit Interest	13,812.22	£ -		13,812.22	6,731.49
Consolidated Fund Interest					
Rental of Premises					
Sales of Assets	0.00			0.00	0.00
Sale of Investments					
Grants					
Receipts from General Trustees	1,631.00			1,631.00	1,319.99
Other Receipts					
<b>Total Receipts</b>	<b>47,302.68</b>	<b>0.00</b>	<b>0.00</b>	<b>47,302.68</b>	<b>36,918.35</b>
<b>Payments</b>					
Costs of Generating Funds	67.60			67.60	44.28
Charitable Activities	24,478.70			24,478.70	39,230.90
Governance Costs	0.00			0.00	0.00
<b>Total Payments</b>	<b>24,546.30</b>	<b>0.00</b>	<b>0.00</b>	<b>24,546.30</b>	<b>39,275.18</b>
<b>Excess of Receipts over Payments</b>	<b>22,756.38</b>	£ -		<b>22,756.38</b>	<b>-2,356.83</b>
<b>Transfer to C of S Income Fund</b>	<b>10,000.00</b>			<b>10,000.00</b>	<b>0.00</b>
<b>Excess of Receipts over Payments</b>	<b>12,756.38</b>			<b>12,756.38</b>	<b>-2,356.83</b>

\* Most Deposit interests are re-invested in the Deposit Funds  
 \* Dividends from Growth/Income Funds are re-invested in Deposit Funds

# Parish of Upper Tweeddale

Statement of Balances at 31st December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total Jan 2024
	£	£	£	£	£
<b>Bank &amp; Deposit Balances</b>					
<b>Bank &amp; deposit balances</b>					
Church of Scotland Deposits	23,738.34	£ -		23,738.34	19,267.15
Bank Current Accounts	6,272.90			6,272.90	2,740.95
Less Outstanding Cheques	-720.00			-720.00	-220.50
	<b>29,291.24</b>	<b>0.00</b>		<b>29,291.24</b>	<b>21,787.60</b>
<b>Investments at Market Value</b>					
C of S Growth Funds	75,456.26				71,784.79
C of S Income Funds	5,983.46				5,929.36
Consolidated Fabric Fund	311,010.80				303,756.40
	<b>5,551.96</b>			<b>5,551.96</b>	<b>7,567.86</b>
<b>Assets</b>					
Gift Aid Receivable					
<b>Liabilities</b>					
Cost of Repair not yet billed					

The accounts were approved by the Kirk Session and Financial Board on 24 Feb 2025

For and on behalf of the Kirk Session and Financial Board

[Redacted Signature Area]

Session Clerk

Treasurer

# Parish of Upper Tweeddale

Notes to the Accounts

## 1. Trustee Remuneration and Related Party Transactions

who is member of the Kirk Session £270 for cleaning Broughton church

## 2. Movement of Funds

	At 1 Jan 2024	Receipts	Payments In	Transfers Out	At 31 Dec 2024
	£	£	£	£	£
<b>Unrestricted Funds - Deposit</b>					
Fabric Fund	3,437.99	572.90	10,000.00	-	14,010.89
Bell Tower Restoration Fund	5,793.74	542.91	-	-	6,336.65
General Purpose Fund	2,500.53	323.77	-	-	2,824.30
General Reserve	6,663.85	618.45	-	-	7,282.30
<b>Total</b>	<b>18,396.11</b>	<b>2,058.03</b>	<b>10,000.00</b>	<b>-</b>	<b>30,454.14</b>
<b>Unrestricted Funds - Growth/Income</b>					
Growth	1,540.66	-	-	-	1,540.66
Fabric Income	5,597.70	-	-	-	5,597.70
Fabric Growth	37,011.23	-	-	-	37,011.23
Bell Tower Restoration Fund	8,995.84	-	-	-	8,995.84
General Reserve Fund	9,993.59	-	-	-	9,993.59
<b>Total</b>	<b>63,139.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,139.02</b>
<b>Restricted Funds</b>					
Cons. Fabric Fund Capital (56)	327,722.81	2,922.88	-	-	330,645.69
Cons. Fabric Fund Revenue (50)	22,847.72	-	-	-	22,847.72
Paterson Graves Maintenance Fund	871.04	-	-	-	871.04
<b>Total</b>	<b>351,441.57</b>	<b>2,922.88</b>	<b>-</b>	<b>-</b>	<b>354,364.45</b>
<b>Endowment Funds</b>					
<b>Minister's Benevolent Fund</b>					
<b>Total Funds</b>	<b>432,976.70</b>	<b>4,980.91</b>	<b>10,000.00</b>	<b>-</b>	<b>447,957.61</b>

**Notes:**

**Fabric Fund:** The Trustees have set aside funds for the care and maintenance of the church property, but as the funds are unrestricted they could be used for other purposes if the Trustees thought that this was appropriate.

**Bell Tower Restoration Fund:** This fund is for the repair of the Bell Tower and related work.

**Purpose of Restricted Funds, Paterson Graves Maintenance Fund:** This is for the upkeep of the Paterson Memorials in Skirling Churchyard.

**Receipts for the Deposit Funds:** These come from the Deposit Funds interests and from the Growth/Income Funds dividends.

**Minister's Benevolent Fund:** This is recorded and held in the West Linton Church accounts. The balance at the end of 2024 was £2,657.99

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
<b>3. Analysis of Donations</b>				
Gift Aid Donations	14,524.00		14,524.00	15,025.10
Tax Refund on Gift Aid Donations	10,409.03		10,409.03	7,567.86
Interest from Consolidated Fund	13,812.22		13,812.22	6,731.49
Ordinary Offerings (Open Plate)	6,601.83		6,601.83	6,003.41
Other Offerings, Donations etc.	1,955.60		1,955.60	1,590.49
	<b>47,302.68</b>		<b>47,302.68</b>	<b>36,918.35</b>
<b>4. Analysis of Payments</b>				
Cost of Generating Funds				
Offering Envelopes	67.60		67.60	44.28
<b>Charitable Activities</b>				
Giving to Grow	6,279.02		6,279.02	10,087.99
Locum	538.30		538.30	766.66
Organists	4,400.00		4,400.00	5,220.00
Presbytery Dues	470.87		470.87	330.25
West Tweeddale Expenses	2,945.50		2,945.50	5,869.48
Donations	1,760.00		1,760.00	1,004.20
Repairs	1,247.37		1,247.37	3,678.18
Hall Hire	777.00		777.00	368.00
Miscellaneous	511.57		511.57	646.98
Heat & Light	10,112.55		10,112.55	5,343.80
Insurance	3,726.52		3,726.52	3,041.36
Cleaning	270.00		270.00	945.00
Publications	1,440.00		1,440.00	1,929.00
	<b>34,546.30</b>		<b>34,546.30</b>	<b>39,275.18</b>
<b>5. Minister's Stipend</b>				
<p>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 i.e. a minimum stipend of £31,642 and a maximum stipend in the 5th and subsequent years of service of £38,884.</p>				

**PARISH OF UPPER TWEEDDALE - SC00472**

**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.

**Basics 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 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 Accounts for the year ended 31st December 2024, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material aspect:
  - 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;
  - the accounts do not accord with those records;
  - the statement of accounts does not comply with any of the requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006;
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: *21/02/25* Signed