

The Church of Scotland
Eddleston Parish Church of Scotland

**Trustees' Annual Report
and Congregational Accounts
for the year ended 31st December 2024**

Congregation No. 040258

Charity No. SC010081

Reference and Administrative Information

Charity Name: Eddleston Parish Church of Scotland

Charity Registration N0: SC010081

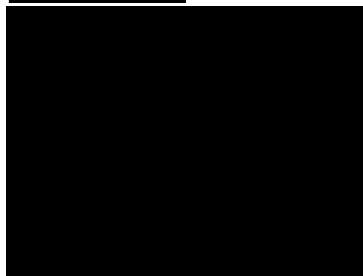
Congregation Reference No. 040258

Contact Address:

Little Acorns
3 Station Lye
Eddleston
EH45 8PY

Trustees

Kirk Session



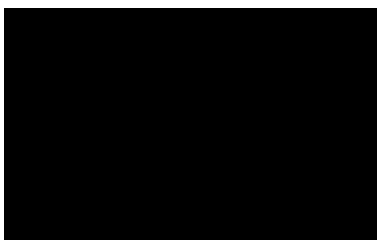
Session Clerk: Vacant

Treasurer:

Minister:

Interim Moderator Vacant

Independent Examiner



Bankers

Bank of Scotland
70 High Street
Peebles
EH45 8AQ

Trustees' Annual Report

Year ended 31st December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the Model 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 church who are considered to have the appropriate gifts and skills.

Organisational Structure

Eddleston moved to the one Kirk Session model and abolished the Congregational Board. The Kirk Session is also chaired by the minister and has three statutory meetings each year and meets at other times as necessary to transact business relating to the spiritual affairs of 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.

Worship

Services of Public Worship are conducted every Sunday at 11.30 am. Those services are open to everyone in the parish community and beyond who wishes to attend. Always traditionally at the same time on the Sunday of each month with the exception of November Remembrance Sunday. We hold our Christian Aid service and Harvest Thanksgiving service in our Village Hall due to the catering requirements.

Worship Leaders

We now have two fully qualified worship leaders in [REDACTED] [REDACTED]. They have supplemented our worship when [REDACTED] cannot be here. They have been well received by our congregation and also help in reducing our financial burden in that we do not pay pulpit supply.

Church building maintenance.

We have renovated our Vestry room and redecorated it. The room is now fit for purpose. All the labour was carried out by Congregational volunteers. The exterior of the building has been checked over and the entrance railing re painted

Congregation expansion.

Very successful in bringing new members into our congregation. This has helped increase our weekly congregation attendance. We continue with our outreach in the community and raise awareness of our church as a focal place in our village.

Fund Raising events.

The Kirk Session along with our congregation have been very pro active in organising various Fund Raising events all to add to our financial strength. The local community have been very supportive of all the events. There are more planned for the coming year 2025.

Eddleston Voices

The Voices restarted after our reopening in 2021.

An adult community choir meets for practice each Thursday from 7.30 to 9 pm, under the direction of a lady from our community, who is a retired Music teacher. The choir draws members from within the parish representing different Christian denominations and none, as well as from Peebles and Innerleithen. It has an ever-expanding repertoire including Scottish traditional songs, rock and jazz numbers, songs from the shows and sacred music. There are approximately 40 + members, covering a wide age range. The reputation of the choir has grown over the years since it was formed and it is invited to sing at various events and occasions throughout the district. It holds a very successful concert each year in June. The choir also takes part in the annual Christmas Eve Service in the church.

All the choir members now pay a monthly amount straight to our church which not only covers their costs for the use of the church building etc. but creates an excess in our accounts.

Outreach and Community Involvement

The Kirk Session remains committed to raising the profile of the Church in the village and beyond. Following the restructuring of the chancel area, including the replacement of the pulpit with a moveable preaching lectern, use of the church building for meetings, concerts etc. has been increased. "A Bite and Blether", which takes place in the village hall each Wednesday from 12.00am until 1.30pm, continues to provide an opportunity for people in the village and surrounding area to meet over a cup of tea or coffee, together with bacon rolls and home baking. The village hall is situated on the main road and people from further afield also drop in as they pass through the village. This is seen both as an effective means of outreach on the part of the congregation, with many church members and friends on the rota of helpers. Food hygiene regulations and record keeping are followed.

Links with other organisations

Eddleston Parish Church is the only church within the parish boundaries. It is in a linking with Peebles Old Parish Church and now with Stobo and Drumelzier.

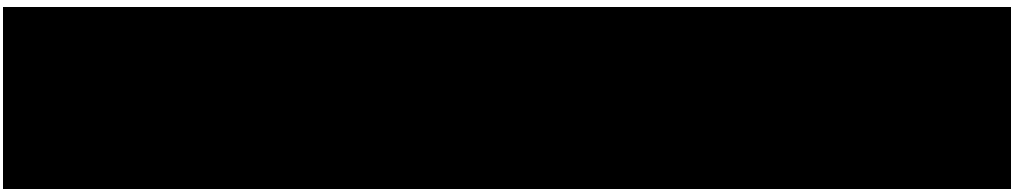
The Church is a member of Peebles Churches Together, a fully ecumenical body of congregations in Peebles and surrounding district. Through Peebles Churches Together, the congregation takes part in a number of ecumenical activities, principally during the annual Octave for Christian Unity each January and on the World Day of Prayer which is observed on the first Friday in March. Members of the congregation take part in fund-raising for Christian Aid each year and actively support Peeblesshire Food bank which is administered by a board of trustees but under the banner of Peebles Churches Together. The Church is also represented on the village hall committee. The minister is also a member of the chaplaincy team at Peebles High School.

Financial Review

The principal source of income is the weekly offerings of church members. During the year the offerings amounted to £9,780 compared with £8,249 in 2023. Gift Aid receipts amounted to £ 3,871 compared with £ 3,243 the previous year. Overall income was up by £ 2,118 an increase of 8.%. The increase was mainly due to increases mentioned above.

Reserves Policy

The trustees consider one year's worth of general expenditure to be the minimum requirement to hold in reserves. Fundraising is continuous to build up funding for unforeseen costs especially repairs.



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EDDLESTON PARISH CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
RECEIPTS AND PAYMENTS ACCOUNTS

		Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
RECEIPTS	Notes				
Tithes and Offerings		9,780		9,780	8,249
Fund Raising and Donations		14,956		14,956	14,094
Monies Raised for Outside Causes	3		286	286	67
Received from Church Fabric Fund		-		-	1,122
Gift Aid Repayments		3,871		3,871	3,243
Total Receipts		<u>28,607</u>	<u>286</u>	<u>28,893</u>	<u>26,775</u>
PAYMENTS					
Charitable Activities:					
Ministry and Mission Fund		7,540	-	7,540	7,416
Ministry Expenses		1,930	-	1,930	1,179
Organist and Supply		1,600	-	1,600	1,130
Church Running Costs	4	6,754	-	6,754	9,993
Maintenance of Church Buildings	5	3,763		3,763	209
				-	-
Other Costs					-
Fundraising Costs		3,469	-	3,469	2,218
Support of Outside Causes	6	-	393	393	1,163
Total payments		<u>25,056</u>	<u>393</u>	<u>25,449</u>	<u>23,308</u>
Excess of Payments over Receipts for the year		<u>3,551</u>	<u>(107)</u>	<u>3,444</u>	<u>3,467</u>

STATEMENT OF BALANCES
AT 31 DECEMBER 2024

Bank and Cash Balances brought forward	15,182	107	15,289	11,822
Movement in year:				-
Excess of Receipts over Payments for the year	<u>3,551</u>	<u>(107)</u>	<u>3,444</u>	<u>3,467</u>
Bank and Cash Balances carried forward	<u>18,733</u>	<u>-</u>	<u>18,733</u>	<u>15,289</u>

NOTES: Included in the balance of Unrestricted Funds is an amount Designated to the Eddleston Voices amounting to £ 1,719

The notes on pages 2 and 3 form part of this financial statement

EDDLESTON PARISH CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014. The Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006.

2 FUND ACCOUNTING

Unrestricted Funds: may be used by the church for any of its ordinary purposes.

Restricted Funds: represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they have been given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.

	Balance B/Fwd £	Receipts in Year £	Payments in Year £	Balance C/Fwd £
	-	-		-
Christian Aid	107	-	107	-
World Day of Prayer	-	286	286	-
	-	-		-
	-	-		-
	-			-
	107	286	393	-

3 Monies Raised for Outside Causes

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
World Day of Prayer	-	286	286	-
Christian Aid	-		-	67
	-	286	286	67

4 Church Running Costs

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Heat and Light	624		624	5,238
Insurances	-		-	1,676
Water Charges	169		169	153
Administration	466		466	583
General Expenses	564		564	-
Piano Repairs and Tuning	80		80	75
Choir Expenses	4,851		4,851	2,106
Organ Repairs	-		-	162
	6,754	-	6,754	9,993

EDDLESTON PARISH CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
NOTES - continued

5	Maintenance of Church Buildings	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
	Microphone & Sound System	1,536		1,536	-
	Fire Extinguisher Service	-	-	-	167
	Belfry	1,056	-	1,056	-
	Electrical Repairs	619		619	-
	General Repairs	552		552	42
		<u>3,763</u>	<u>-</u>	<u>3,763</u>	<u>209</u>
6	Support of Outside Causes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
	Poppy Scotland	-		-	103
	Christian Aid		107	107	500
	Princes Royal Trust for Carers			-	250
	World Day of Prayer		286	286	-
	HIV Project		-	-	94
	Mary's Meals				216
		<u>-</u>	<u>393</u>	<u>393</u>	<u>1,163</u>

7 Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of ministers' stipends and employer's contributions for national insurance, pension and housing loan fund.

Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service, this year being £ 6,929.

8 Trustees Remuneration and Related Party Transactions

During the year no trustee was reimbursed for expenses concerned with the church.

9 Assets used for Church Purposes

The Church Heritable Properties consist of the Church currently valued for insurance purposes at £ 2,037,982 and contents valued at £ 92,662

All Fabric expenditure is financed by investment and Bank Interest donations and interest arising from the sale of Manse recovered through the General Trustees. The General Trustees of the Church of Scotland hold, on behalf of Eddleston Church a credit value of £ 27,293 in the Consolidated Fabric Fund(Market Value £ 39,946) plus a General Trustee fund with a balance of £ 5,765 at 31 December 2024.

**EDDLESTON PARISH CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 1 to 3.

Respective responsibilities of trustees and examiner

The charity 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

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 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, of the statement of accounts for the year ended 31 December 2024, 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.

