

Eskdale and Liddesdale Church of Scotland

Scotland · Charity number SC011946

Details

Status	Active
Legal form	Unincorporated association
Registered	1917-06-06
Register	View on the OSCR register

Contact

Address	Langholm Parish Church Caroline Street Langholm Dumfries & Galloway DG13 0AE
Website	www.langholmparishchurch.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Church exists to glorify God and to work for the advancement of Christ's Kingdom. The congregation meets for worship every Sunday with additional services throughout the year. The Sunday Club for young people also meets weekly, with young people regularly attending to explore faith in a fun and engaging way. Over the past year we have accommodated baptisms, weddings and funerals and school chaplaincy has continued across the local schools.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£49,666	£36,881	-	1
2023-12-31	£39,612	£56,244	-	3
2022-12-31	£47,579	£111,938	-	1
2021-12-31	£59,301	£104,374	-	2
2020-12-31	£50,722	£65,630	-	2

Accounts

The Church of Scotland

Langholm, Eskdalemuir, Ewes & Westerkirk Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS 2024

Congregation No: 070408

Charity No: SC 011946

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Langholm, Eskdalemuir, Ewes & Westerkirk Parish Church

Charity Registration Number: SC011946

Congregation Reference No: 070408

Contact Address: Langholm Parish Church Manse
Thomas Telford Road
Langholm
Dumfries & Galloway
DG13 0BL

Principal Office-bearers

Minister: Rev Morag Crossan
Session Clerk: Aileen Cavers/Jackie Henderson
Clerk to the Board: No Board
Church Treasurer: Joyce Ireland

Independent Examiner
Yuliana Murray

Bank
Royal Bank of Scotland,
151 High Street
Dumfries
Dumfries & Galloway
DG1 2BA

Langholm, Eskdalemuir, Ewes Parish Church Trustees 2024

NAME		ADDRESS	POSTCODE	PHONE
Bell, Joyce	Gift Aid Treasurer	Hamnavoe, Buccleuch Square	DG13 0AW	80321
Braithwaite, Margaret		16 Hillside Crescent	DG13 0EE	80284
Braithwaite, William		16 Hillside Crescent	DG13 0EE	80284
Cavers, Aileen	Sunday School Superintendant	Kirkton Cottage	DG13 0HJ	81232
Elliot, Anne		Burnfoot Farm	DG13 0HP	81281
Elliot, Betty		Menteith, Wauchope Place	DG13 0AZ	
Henderson, Jacqueline		22 Charles Street	DG13 0AA	80856
Hislop, Donna		27 Academy Place	DG13 0BA	81490
Hogg, David		42 Caroline Street	DG13 0AF	81502
Johnstone, David		7 John Street	DG13 0AD	80859
Johnstone, William		Greenside, Bentpath	DG13 0PB	70287
Latimer, David		Commercial Place, Well Close	DG13 0JL	80557
Mabon, Katrina		21 Caroline Street, Langholm	DG13 0AG	80905
Murray, Jane		13 Greenbank, Townhead	DG13 0JN	80194
Rae, Ellen		2 Whitaside	DG13 0JS	80601
Reid, May		Glendearg, Eskdalemuir	DG13 0QP	73239
Scott, John		Wauchope Cottage, Caroline St	DG13 0JH	81080
Scott, Mary		Wauchope Cottage, Caroline St	DG13 0JH	81080
Aileen Cavers/Jackie Henderson	Sharing Session Clerk Role			

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 (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 have the appropriate gifts and skills. The Interim Moderator, Rev. Morag Crossan, who is a member of the Kirk Session, is appointed by Presbytery.

Organisational Structure

The Kirk Session which meets nine times a year is responsible for spiritual and temporal 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 also co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The congregation meets for public worship every Sunday at 10:00am, with additional services held at Christmas and Easter.

The Sunday Club for young people also meets weekly at 10:00am with twelve young people regularly attending to explore faith in a fun and engaging way.

Over the past year, there have been two baptisms, two weddings, and twenty-five funerals. School chaplaincy has continued across the local schools, with the Interim Moderator leading end-of-term services, Christmas services, and a Common Riding service for pupils and staff. The annual Common Riding for the town also took place and continues to be a well-supported and valued community event. The congregation holds an annual Church Fete, which is very well supported by the local community. It raises significant funds for the church and provides a meaningful opportunity for fellowship and outreach.

This year the Kirk Session has worked diligently in response to the Presbytery Mission Plan of the South West Presbytery. The plan involves a union with Liddesdale Church and a linkage with Canonbie United Church. From 1st January 2025, the united charge will be known as Eskdale and Liddesdale linked with Canonbie United. Subject to a congregational vote, Rev. Morag Crossan will be inducted as the minister of this newly formed charge.

Financial Review

Total Income in 2024 was £49,666 a year-on-year increase of £10,054.

Ordinary offerings of £36,111 represents the most significant income stream, comprising weekly giving, direct debits and gift aid tax recoveries, Donations received were £6,435, and fundraising generated income of £6,186.

Total Expenditure was £36,881, which was £19,363 favourable compared to last year. Most significant savings achieved related to manse maintenance & heating £10,776; Church maintenance £4,535; photocopier £2,300; Ministers travel expenses £1,921; and Giving to Grow £1,556.

The total net surplus on LEEW Accounts in the year 2024 was £12,785 favourable compared to a net deficit last year of (£16,632).

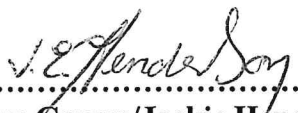
Reserves Policy

The closing bank balance at 31st December 2024 was £36,453, an increase of £12,785 in the year. Trustees have set aside a proportion of these funds as designated funds represented by Organ Fund of £14,694, Fabric Fund £8,500, and Church Projects Fund of £3,324.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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,


.....
Aileen Cavers/Jackie Henderson
Session Clerk

Date ...05/05/2026...

Independent Examiner's Report to the Trustees of Langholm, Eskdalemuir, Ewes & Westerkirk Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 01 to 06.

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.

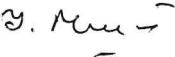
Basis of independent examiner's statement

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.

Name  Yuliana Murray

Address: 1 Waverley Road, Langholm , DG13 0EA

Date 22/04/2026

Langholm Eskdalemuir, Ewes & Westerkirk Parish Church
Receipts and Payments Account
Year Ended 31 December 2024

	Unrestricted Funds 2024	Designated Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
RECEIPTS					
Donations	36,111	1,360		37,470	36,825
Legacies				0	0
Fundraising Events	5,075	6,186		11,261	1,529
Bank & Deposit Interest	178	441		619	455
Investment Income	315			315	803
	<u>41,679</u>	<u>7,987</u>	<u>0</u>	<u>49,666</u>	<u>39,612</u>
Rental of premises (Drawn from 121)				0	0
Sale of investments(war stock)				0	0
Grants				0	0
Receipts from General Trustees					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECEIPTS	<u>41,679</u>	<u>7,987</u>	<u>0</u>	<u>49,666</u>	<u>39,612</u>
Payments					
Cost of generating funds	0			0	0
Charitable activities	32,100	4,780		36,881	56,244
Governance costs				0	0
Other payments				0	0
	<u>32,100</u>	<u>4,780</u>	<u>0</u>	<u>36,881</u>	<u>56,244</u>
Total Payments	<u>32,100</u>	<u>4,780</u>	<u>0</u>	<u>36,881</u>	<u>56,244</u>
Excess of Receipts over Payments for the year	<u>9,579</u>	<u>3,207</u>	<u>0</u>	<u>12,785</u>	<u>(16,632)</u>

Langholm Eskdalemuir, Ewes & Westerkirk Parish Church
Statement of Balances

Year Ended 31 December 2024

	Unrestricted Funds 2024	Designated Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Bank & Cash</u>					
Balances brought forward 01/01/24	356	23,312	0	23,668	40,300
Movement in the Year	9,579	3,207	0	12,785	(16,632)
Balance at 31/12/24	<u>9,934</u>	<u>26,519</u>	<u>0</u>	<u>36,453</u>	<u>23,668</u>
<u>Investments</u>					
Investments at cost	<u></u>	<u></u>		<u></u>	<u></u>
<u>Current Assets</u>					
Gift Aid Claim o/s 2024				<u>6,000</u>	<u>14,000</u>
<u>Liabilities</u>					
Ministers Stipend 2021/22/23(o/s to 121)				<u>63,883</u>	<u>70,614</u>

The Accounts were approved by the Kirk Session/Congregational Board on

For and on behalf of the Kirk Session/Congregational Board

J.E. Henderson
Joyce Ireland

Session Clerk

Treasurer

Langholm Eskdalemuir, Ewes & Westerkirk Parish Church
Notes forming part of the financial statements
Year Ended 31 December 2024

1 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £681.30. Kirk Session Members received payments for services £125 and £25.

2 Movements in Funds

		At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
FUNDS						
Endowment Funds						
Unrestricted funds						
a	Designated Organ Fund	19,474	0	(4,780)		14,694
b	Designated Church Projects Fund	3,264	60	0		3,324
c	General Revenue Reserve Fund	356	41,679	(32,100)	0	9,934
d	Designated Fabric Fund	573	7,927	0	0	8,500
		0				0
		<u>23,668</u>	<u>49,666</u>	<u>(36,881)</u>	<u>0</u>	<u>36,453</u>
Total funds		<u>23,668</u>	<u>49,666</u>	<u>(36,881)</u>	<u>0</u>	<u>36,453</u>

Purposes of Designated Funds

a **Organ Fund**: This is a fund set up to refurbish and maintain Langholm Church Organ. The closing balance on this restricted fund at year end was £14,694.

b **Church Projects Fund**: This fund was set up for specific projects, and to assist with the cost of installing pew cushions, and fixtures within the church building. The closing balance on this account was £3,324.

d **Fabric Fund**: The Trustees have set aside funds for the maintenance of the Church & Manse property.

3 EXPENDITURE

	Unrestricted Funds 2024	Designated Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
Analysis of Resources Expended					
Costs of Generating Funds					
Investment Manager's Fees				0	0
Offering Envelopes/Penny Boxes/Fundraising		0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable Activities					
Ministries and Mission Allocation	5,175			5,175	6,731
Presbytery Dues	545			545	0
Voluntary Additional Stipend				0	0
Minister's Expenses	342			342	2,263
Ministerial Assistance	0			0	0
Pulpit Supply	0			0	0
Other salary costs	3,018	4,136		7,154	7,990
Fabric Repairs & Maintenance	3,865	0		3,865	17,868
Council Tax	0			0	1,307
Other Buildings Costs	17,363			17,363	15,204
Church Office Expenses	432			432	2,844
Organ & Music	270	644		914	771
Other expenses	1,091			1,091	1,266
	<u>32,100</u>	<u>4,780</u>	<u>0</u>	<u>36,881</u>	<u>56,244</u>
Governance Costs					
Independent Examiner's Fee				0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>32,100</u>	<u>4,780</u>	<u>0</u>	<u>36,881</u>	<u>56,244</u>

4 Collections for 3rd Parties (Support for Charities)

	2024 £	2023 £
Sunday School		242
Earle Haig	134	
Wateraid	161 *	166
	<u>295</u>	<u>408</u>

* To be paid out 2025

Langholm Eskdalemuir, Ewes & Westerkirk Parish Church
Notes forming part of the financial statements
Year Ended 31 December 2024

1 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £681.30. Kirk Session Members received payments for services £125 and £25.

2 Movements in Funds

FUNDS		At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
	Endowment Funds					
	Unrestricted funds					
a	Designated Organ Fund	19,474	0	(4,780)		14,694
b	Designated Church Projects Fund	3,264	60	0		3,324
c	General Revenue Reserve Fund	356	41,679	(32,100)	0	9,934
d	Designated Fabric Fund	573	7,927	0	0	8,500
		0				0
		<u>23,668</u>	<u>49,666</u>	<u>(36,881)</u>	<u>0</u>	<u>36,453</u>
	Total funds	<u>23,668</u>	<u>49,666</u>	<u>(36,881)</u>	<u>0</u>	<u>36,453</u>

Purposes of Designated Funds

a **Organ Fund**: This is a fund set up to refurbish and maintain Langholm Church Organ. The closing balance on this restricted fund at year end was £14,694.

b **Church Projects Fund**: This fund was set up for specific projects, and to assist with the cost of installing pew cushions, and fixtures within the church building. The closing balance on this account was £3,324.

d **Fabric Fund**: The Trustees have set aside funds for the maintenance of the Church & Manse property.

APPENDIX

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

<u>Capital Account</u>	<u>2024</u>	<u>2023</u>
Credit Balances held at 31 December at cost	<u>0</u>	<u>0</u>
Market Value of Balances at 31 December	<u>0</u>	<u>0</u>
Revenue Account	455	346
Credit Balances held at 31 December at cost	<u>455</u>	<u>346</u>
Temporary Account (Eskdalemuir) ***	360	2,600
Credit Balances held at 31 December at cost	<u>360</u>	<u>2,600</u>

NOTES:-
Temporary Account - Eskdalemuir - 121 charged legal costs of Manse and Ewes church against this fund in 2024

Accounts

The Church of Scotland

Langholm, Eskdalemuir, Ewes & Westerkirk Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS 2023

Congregation No: 070408

Charity No: SC 011946

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Langholm, Eskdalemuir, Ewes & Westerkirk Parish Church

Charity Registration Number: SC011946

Congregation Reference No: 070408

Contact Address:

Principal Office-bearers

Minister:

Session Clerk

Clerk to the Board:

Church Treasurer:

Bank

Royal Bank of Scotland,
151 High Street
Dumfries
Dumfries & Galloway
DG1 2BA

Year ended 31 December 2023

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 have the appropriate gifts and skills. The Interim Moderator, [REDACTED] who is a member of the Kirk Session, is appointed by Presbytery.

Organisational Structure

The Kirk Session which meets nine times a year is responsible for spiritual and temporal 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.

The Congregation meet at 10am on a Sunday morning for a service of public worship. There are additional services at Christmas and Easter.

The Sunday Club for young people meets every Sunday at 10am. There are twelve young people in regular attendance, where they learn of faith and have fun.

There have been three baptisms and three weddings and twenty-two funerals in the past year.

During this year Rev. Dr. Robert Thomas [REDACTED] appointed by presbytery to continue to be the Interim Moderator.

Achievements & Performance

The congregation are trying to move on from Covid and there has been a fun day for community engagement and fundraising for the Church.

School chaplaincy has resumed after Covid and the Interim Moderator has been in the local schools and has held End of term services and Christmas services and Common Riding service for the schools.

The annual Common riding for the town was also held and this annual event is well attended and appreciated by the community.

Year ended 31 December 2023

Year ended 31 December 2023

Financial Review

Ordinary Income in 2023 was £35,377 which was similar to last year, income comprised free will offerings, gift aid offerings, and tax recovered on gift aid. It is worth noting that ordinary income in 2019 (pre covid) was £44,467.

Ordinary Expenditure was £14,644, which now excludes the cost of running the Church Building. This encompasses Minister's Stipend contribution, Minister's travel Expenses, and admin costs.

Fabric Fund movements now reflect fundraising for the fabric of the church, offset by expenses incurred in maintaining church property. The net deficit on the Fabric Fund in 2023 was (£28,659). Income was £4,234 which included fundraising, donations and bank interest, the fundraising team generated funds of £1,529, The Rotarty Umbrella Walk raised £1,420 and charity clothing donations raised £109. In addition donations of £2,250 were received in 2023 which were made towards the work carried out on the fabric of the church. The total cost of maintaining our properties was £32,894, this included insurance cost of £9,326, repairs to Langholm Manse roof £9,559, electric and oil £5,851, church fabric repairs £4,617, and church cleaning £3,540.

Further expenditure was incurred in the year **£5,104 deducted from the Organ Fund** representing the cost of maintaining the organ, and the organist, and finally **£3,602 deducted from Church Projects Fund** representing the final installment on the building of the display unit in Langholm Church.

The total net deficit on LEEW Accounts in the year 2023 was £16,632.

Reserves Policy

The closing bank balance at 31st December 2023 was £23,668, a decrease of £16,632 in the year. Trustees have set aside a proportion of these funds as restricted funds represented by Organ Fund of £19,474 and Church Projects Fund of £3,264.

Eskdalemuir Church Building was sold in 2021, and £51,155 of proceeds on sale of the building was drawn down from 121 into LEEW Parish Church Church Organ Fund in 2021. In 2022 Funds of £41,500 were drawn down from 121, from an additional account listed as LEEW, however this was apparently misinformation, and the funds were subsequently withdrawn by 121 from the two existing Capital & Revenue Funds at 121. Funds at 121 now stand at only **£2,945 at 31/12/23, from a balance of £46,885 at 31/12/21.**

There has been a great deal of disruption within LEEW Parish through the last two years. This, along with major expenditure on building repairs, replacement of Langholm Church organ, as well as increases in ongoing expenditure such as insurance has resulted in a deterioration in our bank balance. Greater stability is forecasted over the next few years, a period of vacancy, which will be followed by the strategy of shared ministry across Langholm, Canonbie and Newcastleton will reduce future stipend costs. It has also been agreed that both Langholm Manse and Ewes Church will go on the market, and future adjustments in relation to funds held at 121 will clear outstanding stipend debt to central office.

Year ended 31 December 2023

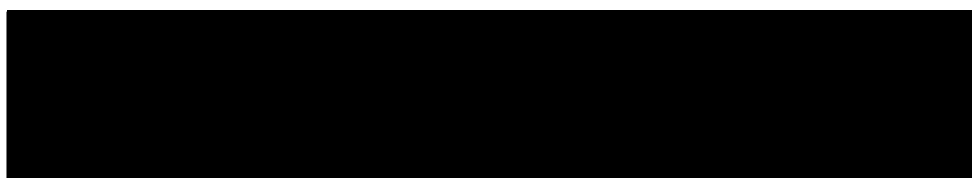
Trustees' Annual Report (cont)

Year ended 31 December 2023

Statement of Trustees' Responsibilities

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Approved by the Trustees and signed on their behalf,



Date 24.09.2024

Langholm, Eskdalemuir, Ewes Parish Church Trustees 2024

NAME		ADDRESS	POSTCODE	PHONE

Independent Examiner's Report to the Trustees of Langholm, Eskdalemuir, Ewes & Westerkirk Parish Church

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 01 to 06.

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.

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

Name

Address:

Date

25th September 2024.

Langholm Eskdalemuir, Ewes & Westerkirk Parish Church
Receipts and Payments Account
Year Ended 31 December 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
RECEIPTS					
Donations	36,825	0		36,825	43,916
Legacies				0	0
Fundraising Events	1,529	0		1,529	3,232
Bank & Deposit Interest	455	0		455	66
Investment Income	803			803	366
	<u>39,612</u>	<u>0</u>	<u>0</u>	<u>39,612</u>	<u>47,579</u>
Rental of premises				0	0
(Drawn from 121)	0			0	41,500
Sale of investments(war stock)	0			0	0
Grants				0	9,166
Receipts from General Trustees					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,666</u>
	<u>39,612</u>	<u>0</u>	<u>0</u>	<u>39,612</u>	<u>98,245</u>
TOTAL RECEIPTS					
Payments					
Cost of generating funds	0			0	428
Charitable activities	47,538	8,706		56,244	111,510
Governance costs				0	0
Other payments				0	0
	<u>47,538</u>	<u>8,706</u>	<u>0</u>	<u>56,244</u>	<u>111,938</u>
Total Payments					
	<u>(7,926)</u>	<u>(8,706)</u>	<u>0</u>	<u>(16,632)</u>	<u>(13,692)</u>
Excess of Receipts over Payments for the year					

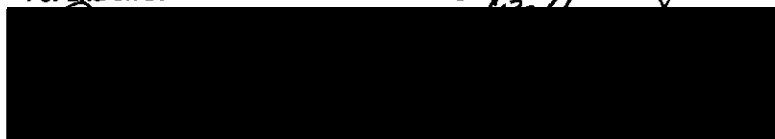
Langholm Eskdalemuir, Ewes & Westerkirk Parish Church
Statement of Balances

Year Ended 31 December 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<u>Bank & Cash</u>					
Balances brought forward 01/01/23	8,856	31,444	0	40,300	53,993
Movement in the Year	(7,926)	(8,706)	0	(16,632)	(13,692)
Balance at 31/12/23	<u>929</u>	<u>22,739</u>	<u>0</u>	<u>23,668</u>	<u>40,300</u>
<u>Investments</u>					
Investments at cost					
<u>Current Assets</u>					
Gift Aid Claim o/s 2022 (part 2022 and 2023 reclaim o/s))				<u>14,000</u>	<u>14,000</u>
<u>Liabilities</u>					
Ministers Stipend 2021/22/23(o/s to 121)				<u>70,614</u>	<u>51,870</u>

The Accounts were approved by the Kirk Session/Congregational Board on

For and on behalf of the Kirk Session/Congregational Board



Session Clerk

Treasurer

24/09/2024

Langholm Eskdalemuir, Ewes & Westerkirk Parish Church
Notes forming part of the financial statements
Year Ended 31 December 2023

1 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £2,262.85. Kirk Session Members received payments for services ██████ £150.

2 Movements in Funds

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
FUNDS					
Endowment Funds					
Restricted funds					
a Organ Fund	24,578	0	(5,104)		19,474
b Church Projects Fund	6,867	0	(3,602)		3,264
	0				0
	<u>31,444</u>	<u>0</u>	<u>(8,706)</u>	<u>0</u>	<u>22,739</u>
Unrestricted funds					
c General Revenue Reserve Fund	(113,877)	35,377	(14,644)	93,500	356
d Designated Fabric Fund	122,733	4,234	(32,894)	(93,500)	573
	0				0
	<u>8,856</u>	<u>39,612</u>	<u>(47,538)</u>	<u>0</u>	<u>929</u>
Total funds	<u>40,300</u>	<u>39,612</u>	<u>(56,244)</u>	<u>0</u>	<u>23,668</u>

Purposes of Restricted Funds

- a Organ Fund:** This is a fund set up to refurbish and maintain Langholm Church Organ. The closing balance on this restricted fund at year end was £19,474.
- b Church Projects Fund:** This fund was set up for specific projects, and to assist with the cost of installing pew cushions, and fixtures within the church building. The closing balance on this account was £3,264.

Purposes of Designated Funds

- d Fabric Fund:** The Trustees have set aside funds for the maintenance of the Church & Manse property. Donations of £3,779 were received in 2023 towards the Fabric Fund.

3 EXPENDITURE

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
Analysis of Resources Expended					
Costs of Generating Funds				0	0
Investment Manager's Fees				0	448
Offering Envelopes/Penny Boxes/Fundraising	0	0	0	0	448
	0	0	0	0	
Charitable Activities					
Ministries and Mission Allocation	6,731			6,731	11,086
Presbytery Dues	0			0	0
Voluntary Additional Stipend				0	0
Minister's Expenses	2,263			2,263	1,640
Ministerial Assistance	0			0	130
Pulpit Supply	0			0	0
Other salary costs	3,530	4,460		7,990	8,140
Fabric Repairs & Maintenance	14,266	3,602		17,868	12,571
Council Tax	1,307			1,307	1,887
Other Buildings Costs	15,204			15,204	11,474
Church Office Expenses	2,844			2,844	3,123
Organ & Music	127	644		771	60,280
Other expenses	1,266			1,266	1,160
	47,538	8,706	0	56,244	111,490
Governance Costs					
Independent Examiner's Fee	0	0	0	0	0
	0	0	0	0	0
Total	47,538	8,706	0	56,244	111,938

4 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 & 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 £30,135 and the maximum stipend (after 5 years) £37,032.

5 Collections for 3rd Parties (Support for Charities)

	2023 £	2021 £
Sunday School	242	150
Congregational present for Donna leaving	166	131
Wateraid	407	281

APPENDIX

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

<u>Capital Account</u>	<u>2023</u>	<u>2022</u>
Credit Balances held at 31 December at cost	<u>0</u>	<u>0</u>
Market Value of Balances at 31 December	<u>0</u>	<u>0</u>
Revenue Account	346	330
Credit Balances held at 31 December at cost	<u>346</u>	<u>330</u>
Temporary Account (Eskdalemuir) ***	2,600	2,514
Credit Balances held at 31 December at cost	<u>2,600</u>	<u>2,514</u>

NOTES:-

£51,155 drawn down from Temporary Account in 2021 -> organ Account

£41,500 drawn down from 121 in 2022 -> fabric fund (this followed an error in 121 records initially discovering £41,500 of funds which did not in the end belong to LEEW).