

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 received 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 Rotary 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

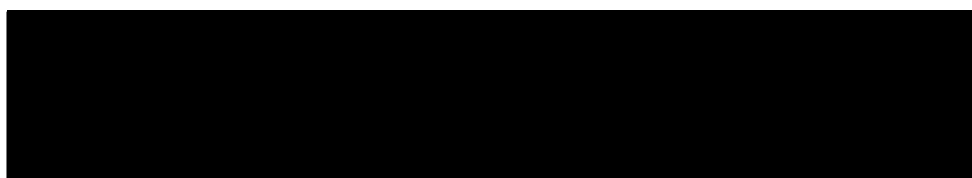
Trustees' Annual Report (cont)

Year ended 31 December 2023

Statement of Trustees' Responsibilities

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,



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					

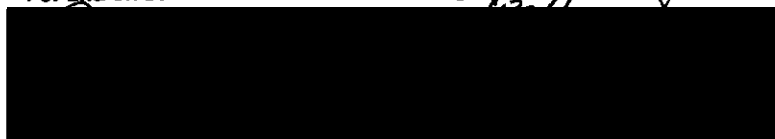
Langholm Eskdalemuir, Ewes & Westerkirk Parish Church
Statement of Balances

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).