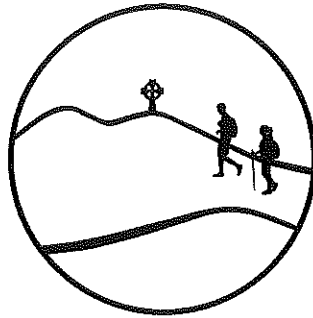


The Church of Scotland
Lammermuir Parish Church



RECEIPTS AND PAYMENTS ACCOUNTS 2024

Congregation No: 030264

Charity No: SC 015414

Reference and Administrative Information

Charity Name: Lammermuir Parish Church (Church of Scotland)

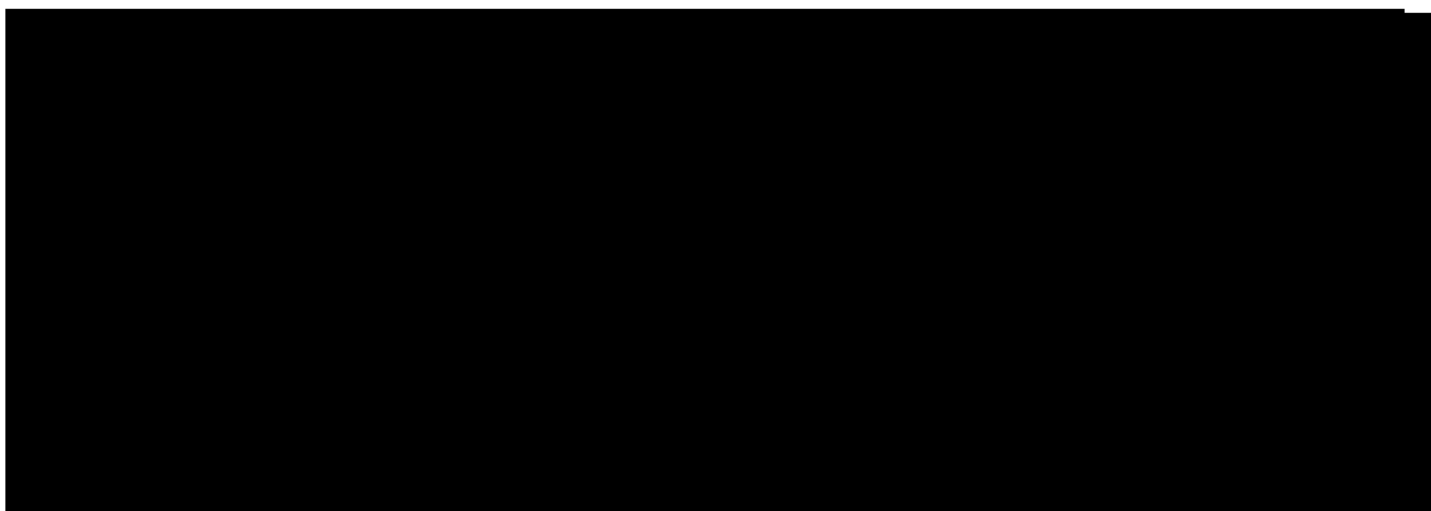
Charity Registration Number: SC015414

Congregation Reference No: 030264

Contact Address: Longnewton Farmhouse
Gifford
East Lothian
EH41 4JW

Trustees

The trustees (all Kirk Session members) who served at any time during the year up to the date of signing the accounts were:



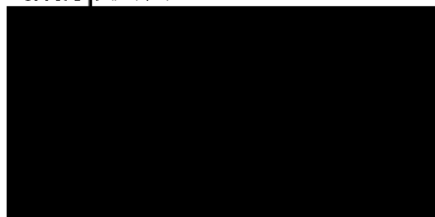
Principal Office-bearers

Minister: [Redacted]

Session Clerks: [Redacted]

Treasurer: [Redacted]

Independent Examiner



Bankers

The Royal Bank of Scotland plc
32 Court Street
Haddington
East Lothian
EH41 3NS

Bank of Scotland plc
44 Court Street
Haddington
East Lothian
EH41 3NS

Trustees' Annual Report Year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

The members of the Kirk Session are the charity trustees. The Kirk Session members are the ruling elders of the church and are chosen from those members of the church who are considered to have the 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 is responsible for spiritual affairs within the Parish; it also manages the business affairs of the Church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session is chaired by the minister and typically meets four times in a year.

On 1st January 2024, the Parish of Yester, Bolton & Salton and the Parish of Humble united to form Lammermuir Parish. Presently, weekly Sunday services are held at 10am in one of the four parish church buildings. In autumn 2024, it was agreed with Presbytery approval that Garvald and Morham Parish would unite with and join Lammermuir Parish with effect from 1st January 2025.

Objectives

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.

Trustees' Annual Report

Year ended 31 December 2024 (continued)

Activities, Achievements and Performance

We have had a good first year as newly united Lammermuir Parish Church. As the two congregations of Humble Church and Yester Bolton and Saltoun Church had worked closely together already prior to the union, and thanks to the thorough preparation work both by the Union Committee and the Kirk Sessions, the transition was very smooth and the united congregation has grown well together. We celebrated the union in a dedicated service led by the Very Rev Susan Brown in February.

Worship services were held every Sunday morning, alternating between the four church buildings (fortnightly in Yester Church, once a month in Humble and bimonthly in Saltoun and Bolton Churches). We have been lucky in being able to continue providing online recordings and streaming for those joining us from their homes. We offered additional services during Holy Week, at Remembrance and during Advent, particularly an Advent Service of Remembering and Watchnight service. In the summer, we again offered an outdoor service followed by a shared lunch. Holy Communion was celebrated bimonthly, and the Worship Team regularly contributed to and led services. We continued working with three regular organists, and enjoyed the musical support and contributions by the choir.

We celebrated five children's baptisms during the year, as well as six weddings. Eleven funeral services were held during the year.

The newly united Kirk Session met four times for regular meetings during the year, with two additional online meetings, to approve the Annual Reports & Accounts and the Basis of Union with Garvald and Morham. Our engagement throughout the parish continued with two monthly drop-in Coffee Mornings held in Gifford and East Saltoun, pastoral ministry through visits and conversations, and the support for bereaved families and the families preparing for weddings and baptisms. We also offered a number of events and opportunities for engagement, particularly during Advent. We continued working in collaboration and mutual support with the Community Councils. Our regular involvement with the schools continued, both through assemblies and involvement in RME classes, and the accompaniment of the school communities in Humble and Saltoun as they sadly faced their closure. At Remembrance time, the minister was again invited to lead a session with the Gifford Cubs to prepare their involvement in the Yester Remembrance service. Through the positive relationship with Yester School, we have also been able to facilitate emergency support for a number of school families, which was enabled through partnership work with the Gifford Community Council and East Lothian Council and provided by the Lammermuir Larder and others.

The choir meets for weekly rehearsals and two Knitting Groups meet regularly in church buildings, as well as a new Local History Group in East Saltoun. We had a study group which met again in Lent and Advent. We published four church newsletters during the year, which are distributed widely across the parish by elders, and a weekly news email is sent to around 150 households across the parish. Services and events are publicised on notice boards, our website and social media pages (on Facebook, Instagram, and YouTube). In rotation with other local ministers, the minister continues to write a column for the East Lothian Courier.

Trustees' Annual Report

Year ended 31 December 2024 (continued)

Activities, Achievements and Performance (continued)

Sunday Club was held once monthly during the main service. Friday Club, in two age groups, continued on Friday afternoons until the summer holidays. The school pattern for a number of the involved families then changed, so we decided to discontinue the Club, but have formed a new Messy Church team, made up of planners and helpers who have been involved before as well as a good number of new ones, and held our first Messy Church after a pandemic-induced hiatus of four years. The event was joyful and a good opportunity to engage with children (and parents and grandparents) of different age groups. The Youth Group continued to meet into spring, but there has not been sufficient time to allow it to restart after the summer. We continued our work with families throughout the parish, though, and had two energetic and joyful Nativity services – one on the fourth Advent Sunday at Yester Church with nearly 40 children and young people involved, and one on Christmas Eve in Humble, with not only an even larger number of children but also a wonderful pop-up choir. Both were enabled by many helpers and volunteers.

We held a Coffee Morning in Humble in March, and a Garden Fete in Gifford in June, both of which helped immensely in our fundraising efforts during the year. A concert by the Gifford Community Choir was held in Yester Church in December, with proceeds also donated to our church, for which we are very grateful. During the year, we had regular collections for East Lothian Foodbank, contributed to the Blythswood Christmas Shoebox Appeal, had a collection for Poppy Scotland around Remembrance, and one for REMAP during the Christmas Eve Nativity service.

The minister served as Convenor of the Iona Community Board and on the Advisory Group of Christian Aid Scotland.

In the second half of the year, we prepared another union, this time with Garvald and Morham Church. Again, the newly formed Union Committee helped significantly in smoothing the path, and we were able to hold a joint Coffee Morning in Garvald in December, which was very well attended. In relation to the Presbytery Mission Plan, the communities in Bolton and Saltoun both explored the possibility of community buyouts for the church buildings there, with the Bolton group concluding in the autumn that this would not present a feasible option, and a Saltoun community meeting coming to a similar conclusion in early February 2025. The CoS General Trustees are now initiating the sales process for both churches. We are preparing for the decommissioning of these two buildings, and are preparing necessary alterations to our remaining buildings, to equip them for the future mission and ministry of our church. Yester Church has been determined to be the future main worship space for our parish, which through its situation in the heart of Gifford also offers space for community use during the week. Humble Church and Stables will remain as additional worship and community spaces, with one monthly service there, and the hope to develop further opportunities for ministry and mission. This will be reviewed at the end of 2026. The Session Rooms in East Saltoun already host a number of community groups and activities, which we hope to extend.

Trustees' Annual Report

Year ended 31 December 2024 (continued)

Activities, Achievements and Performance (continued)

We are very grateful to our elders who fulfil myriad roles and tasks to make our church what it is. We were saddened by the passing of retired elder [REDACTED] and the resignation from eldership of [REDACTED] and retirement from active eldership by [REDACTED]. We celebrated anniversaries of the ordination to eldership of four of our elders: Bill Swan, retired Property Convener, with 50 years of eldership who sadly passed away in February 2025. [REDACTED]

[REDACTED] My heartfelt thanks is also to all members of the congregation, all who attend services and events, and all who volunteer year-round in many different ways to keep groups running, events planned and advertised, and church and community life continuing week by week, with a deep and joyful commitment to living out our faith and serving God in our communities.

Financial Review

Comparisons with 2023 are to the Yester, Bolton and Saltoun Church accounts and do not include Humble Church.

Overall, the financial outcome was satisfactory. Total receipts for the year were £110,199 (2023: £64,308). This was an increase of £45,891 and included the receipt of the bank balances at 1 January 2024 from Humble Church, which amounted to £24,505. Excluding this, receipts were £85,694, which is an increase of £21,386 (33%), reflecting the larger congregation.

The principal source of income is donations. These totalled £70,011, which was an increase of 25% from £55,929 in 2023. Member donations, including tax recovered on Gift Aided contributions, were £59,409, an increase of 10% from £53,769 in 2023: included in that amount were Gift Aided donations of £35,906 (£30,499 in 2023), while FWO offerings continued to reduce as more donors contribute by bank transfer (£4,937 in 2024; £9,733 in 2023). Open Plate collections increased to £6,892 (£4,331 in 2023) and other donations increased significantly from £2,160 in 2023 to £10,602 in 2024. Our sincere thanks are due to all those in our congregation who were able to provide such generous support throughout the year.

Fund raising was very successful, generating £7,256 (2023: £3,801) and we are grateful to everyone who worked hard on these initiatives and to all those who attended and supported them.

Payments totalled £98,956 (2023: £75,190). The increase of £23,757 (32%) reflects the costs associated with the larger Parish. In particular, a higher Giving to Grow contribution and higher fabric repairs and maintenance costs.

This resulted in an overall excess of receipts over payments for the year of £11,243. The General Fund increased from £8,279 to £13,741 and Restricted Funds rose from £29,048 to £34,829.

Restricted Funds include the Restoration Fund, in effect a Fabric Reserve Fund, of £26,660 and a legacy transferred from Humble Kirk of £5,000 which was gifted to be used to cover the restoration costs of Humble Kirk and Stables. These funds are represented by our total year end bank balances of £48,570 (£37,327 for 2023).

Trustees' Annual Report

Year ended 31 December 2024 (continued)

Reserves Policy

It is the Trustees' intention to hold capital reserves and cash reserves to cover normal expenditure. It is considered that to do that it would be reasonable to hold capital reserves of 10% of the value of the properties that the congregation are responsible for, and cash reserves of approximately six months expenditure. At the year end, the Church held unrestricted cash funds of £13,741 which is around six weeks expenditure, based on the level for 2024. The Church has unrestricted investments of £106,237 which are readily realisable and will be used to fund ongoing costs when required.

The Trustees are aware of the need to replace the heating in Yester Church and carry out renovations in Yester Church and Humble Stables. Fabric Reserves will be used for this. Once this work has been completed, the Trustees will review and revise the Reserves Policy if required. A breakdown of all reserves is set out at Note 2.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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 relating to 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,



25th February 2025

Independent Examiner's Report to the Trustees of Lammermuir Parish Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 8 to 13.

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) (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.

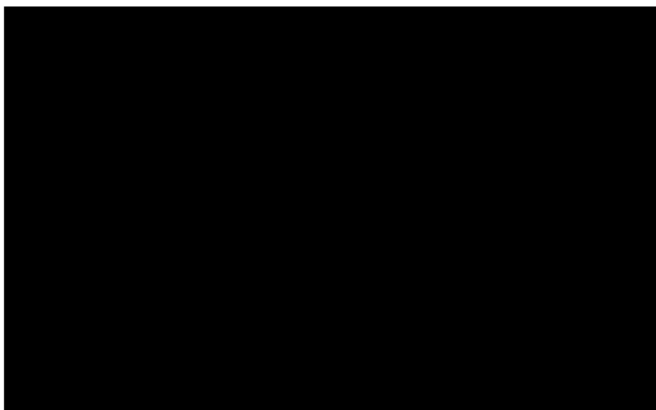
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. The 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.



25th February 2025

Lammermuir Parish Church
Receipts and Payments Account
For the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023* £
Receipts						
Donations	3	69,724	287	-	70,011	55,929
Legacies		-	-	-	-	100
Activities for Generating Funds		7,256	-	-	7,256	3,801
Bank & Deposit interest		551	-	-	551	435
Investment income		3,806	-	-	3,806	1,407
		81,337	287	-	81,624	61,672
Rental of premises		3,675	-	-	3,675	2,510
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	-
Transfer of Union Balance	4	19,213	5,292	-	24,505	-
Other Receipts	5	-	395	-	395	126
		22,888	5,687	-	28,575	2,636
Total Receipts		104,225	5,974	-	110,199	64,308
Payments						
Costs of generating funds	6	(139)	-	-	(139)	(130)
Charitable activities	7	(98,624)	(193)	-	(98,817)	(75,060)
Governance costs	1	-	-	-	-	-
Total Payments		(98,763)	(193)	-	(98,956)	(75,190)
Excess of Receipts over Payments for the year before transfers		5,462	5,781	-	11,243	(10,882)
Transfers		-	-	-	-	8,763
Excess of Receipts over Payments for the year		5,462	5,781	-	11,243	(2,119)

*Comparisons with 2023 are to the Yester, Bolton and Saltoun Church accounts and do not include Humble Church.

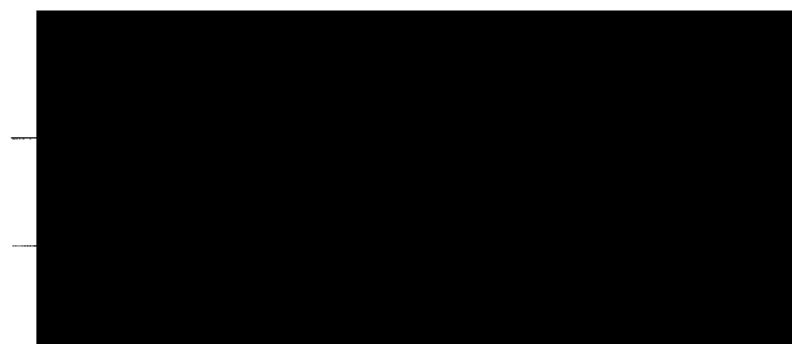
Lammermuir Parish Church
Statement of Balances
As at 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023* £
Bank and deposit balances						
Bank and deposit balances brought forward		8,279	29,048		37,327	39,446
Movement in year:						
Excess of receipts over payments for the year		5,462	5,781	-	11,243	(2,119)
Bank and deposit balances carried forward	2	13,741	34,829	-	48,570	37,327
Investments at market value						
(cost £81,024 (2023* £25,300))	8	106,237	11,729	-	117,966	60,806
Assets						
Gift Aid Receivable		3,012	-	-	3,012	1,954
Liabilities						
Repair costs carried out not billed		-	-	-	-	-

*Comparisons with 2023 are to the Yester, Bolton and Saltoun Church accounts and do not include Humble Church.

The accounts were approved by the Kirk Session on 25th February 2025.

For and on behalf of the Kirk Session



____ Session Clerk

____ Treasurer

Lammermuir Parish Church
Notes to the Accounts
for the year ended 31 December 2024

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2024 £	Transfer of Union Balance £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted Funds						
General Fund	8,279	19,213	85,012	(98,763)	-	13,741
General Reserve Fund	-	-	-	-	-	-
Fabric Fund	-	-	-	-	-	-
Fabric Reserve Fund	-	-	-	-	-	-
	8,279	19,213	85,012	(98,763)	-	13,741
Restricted Funds						
Restoration and Ceiling Fund	26,660	-	-	-	-	26,660
Young People Fund	2,258	292	287	(193)	-	2,644
Flower Fund	130	-	-	-	-	130
Humbie Fabric Fund	-	5,000	-	-	-	5,000
Education Materials Fund	-	-	395	-	-	395
	29,048	5,292	682	(193)	-	34,829
Total Funds	37,327	24,505	85,694	(98,956)	-	48,570

Purposes of Designated Funds

Restoration and Ceiling Fund: This fund has been established to finance the restoration of Yester Kirk and the replacement of the ceiling in Saltoun Kirk, recognising the exceptional nature of both these heads of expenditure.

Young People Fund: This fund has been set aside for the provision of activities involving young people, including Messy Church and Sunday School. £292 was transferred in from Humbie Kirk during the year relating to the balance of the Messy Church fund.

Lammermuir Parish Church

Notes to the Accounts for the year ended 31 December 2024 continued

Flower Fund: This fund has been established to fund floral decoration of the Church buildings.

Humbie Fabric Fund: This fund has been established by a generous member bequest for the maintenance and restoration of Humbie Kirk and Stables buildings.

Education Materials Fund: This fund represents the residual balance of the Burnet Trust Fund, the purpose of which was to allow the local minister to purchase religious education materials. The funds have been transferred to the Church to be used for this purpose.

3. Analysis of Donations

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023*
	£	£	£	£	£
WFO Scheme (non-Gift Aid)	4,937	-	-	4,937	9,733
Gift Aid Donations	35,906	-	-	35,906	30,499
Tax Recovered on Gift Aid Donations	11,675	-	-	11,675	9,206
Ordinary Offerings (Open Plate)	6,892	-	-	6,892	4,331
Other offerings, Donations, etc	9,205	287	-	10,602	2,160
	69,724	287	-	70,011	55,929

4. Analysis of Other Income

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023*
	£	£	£	£	£
Life and Work Donations	-	-	-	-	126
Utility Refunds/Insurance Claim	-	-	-	-	-
Receipt from Burnet Trust Fund	-	395	-	395	-
	-	395	-	395	126

*Comparisons with 2023 are to the Yester, Bolton and Saltoun Church accounts and do not include Humbie Church.

Lammermuir Parish Church
Notes to the Accounts
for the year ended 31 December 2024 continued

5. Analysis of Payments

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023* £
Costs of generating funds					
Investment Managers' Fees	-	-	-	-	-
Offering Envelopes	139	-	-	139	130
	139	-	-	139	130
Charitable Activities					
Giving to Grow Contribution	40,046	-	-	40,046	28,950
Presbytery Dues	1,382	-	-	1,382	562
Voluntary Additional Stipend	-	-	-	-	-
Minister's Expenses	2,806	49	-	2,855	1,328
Ministerial Assistance	-	-	-	-	-
Pulpit Supply	125	-	-	125	600
Other Staffing Costs	7,692	-	-	7,692	4,390
Fabric Repairs and Maintenance	21,650	-	-	21,650	17,020
Manse Expenses, incl Council Tax	5,695	-	-	5,695	8,100
Heat and Light	9,080	-	-	9,080	5,140
Insurance	7,602	-	-	7,602	5,265
Other Building Costs	-	-	-	-	-
Rental	-	-	-	-	-
Books and Prizes	-	102	-	102	83
Printing, Stationery and Postage	1,832	-	-	1,832	733
Charitable Donations	160	-	-	160	-
Other Expenses	554	42	-	596	2,889
	98,624	193	-	98,817	75,060
Governance Costs					
Independent Examiner's Fees	-	-	-	-	-
Other Payments					
Purchase of Assets	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
TOTAL PAYMENTS	98,763	193	-	98,956	75,190

*Comparisons with 2023 are to the Yester, Bolton and Saltoun Church accounts and do not include Humble Church.

Lammermuir Parish Church
Notes to the Accounts
for the year ended 31 December 2024 continued

6. 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 and 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 £31,642 (2023: £30,135) and the maximum stipend in the fifth and subsequent years was £38,884 (2023: £37,032).

7. Collections for Third Parties

	2024	2023*
	£	£
Poppy Scotland	253	201
Lothian, Fife & Forth Valley REMAP	1,520	-
St Columba's Hospice Care	160	-
	1,933	201

* Yester, Bolton and Saltoun Church only.

8. Investments

Analysis of Investments	Cost	Market value
	£	£
At 1 January 2024	25,300	60,806
Union transfer (Humbie balances at 1 January 2024)	55,724	53,269
Gain on investments during the year	-	3,891
At 31 December 2024	81,024	117,966

APPENDIX

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES FOR THE BENEFIT OF THE CONGREGATION

Consolidated Fabric Fund

	2024 £	2023* £
CAPITAL ACCOUNT		
Credit balances held at 31 December at cost	22,697	10,368
Market value of balances at 31 December	33,214	14,456
REVENUE ACCOUNT		
Credit balance at 31 December	53,763	9,679
TEMPORARY ACCOUNT		
(Debit)/Credit Balance at 31 December	(2,850)	
MOVEMENT IN REVENUE ACCOUNT IN THE YEAR		
Credit balance at 1 January 2024	9,679	
Union Transfer (Humbie balance at 1 January 2024)	40,489	
Interest on Revenue Account	2,473	
Income Fund Dividend	443	
Growth Fund Dividend	367	
Interest on Deposit Fund	399	
Administration Costs	(85)	
Credit balance at 31 December 2024	53,763	
MOVEMENT IN CAPITAL ACCOUNT IN THE YEAR		
Credit balance at 1 January 2024	10,368	
Union Transfer (Humbie balance at 1 January 2024)	12,329	
Credit balance at 31 December 2024	22,697	

*Comparisons with 2023 are to the Yester, Bolton and Saltoun Church accounts and do not include Humbie Church.

