

Parish of Lyne and Manor (Church of Scotland)

Receipts and Payments Accounts

Year Ended 31 December 2024

Congregation No: 040270

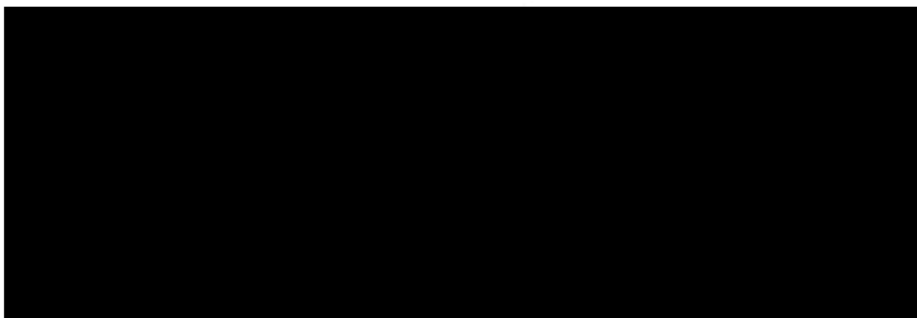
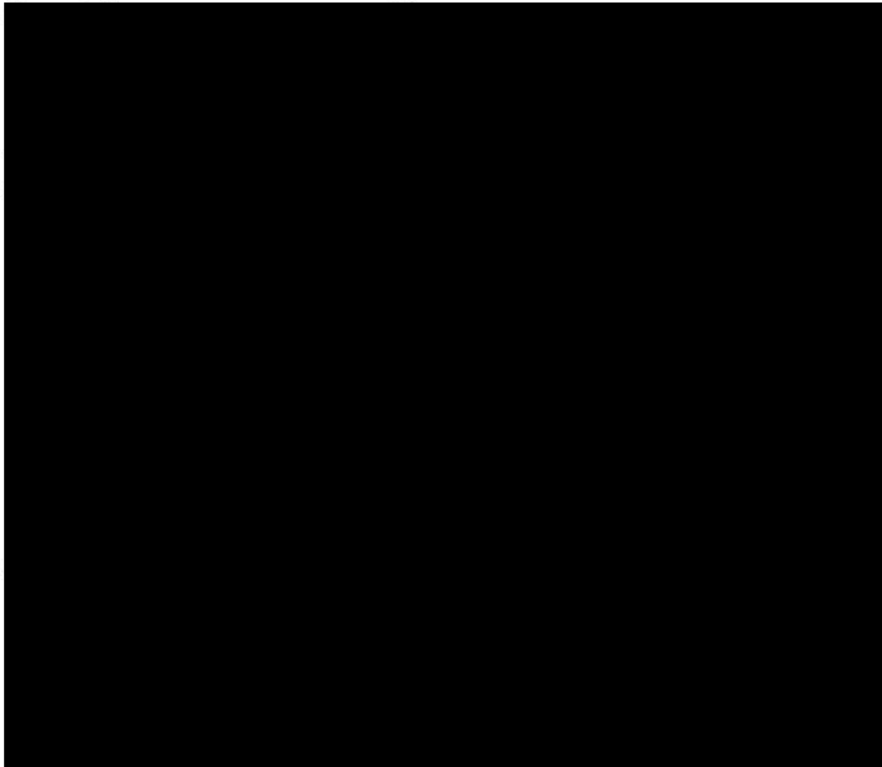
Charity No: SC 021456

Parish of Lyne and Manor (Church of Scotland)
Reference and Administrative Information

Charity Name: Parish of Lyne and Manor (Church of Scotland)

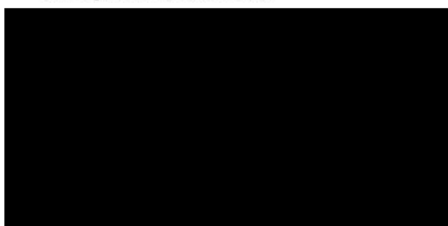
Charity Registration Number: SC 021456

Congregation Reference No: 040270



Parish of Lyne and Manor (Church of Scotland)
Reference and Administrative Information (cont)

Independent Examiner



Bankers
Royal Bank of Scotland,
4 Eastgate,
Peebles
EH45 8SL

Parish of Lyne and Manor (Church of Scotland)
Trustees' Annual Report
Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets three times in a year. Certain responsibilities are delegated to the Fabric Committee and the Fund Raising Committee as appropriate. The Kirk Session meets three times a year and is responsible for spiritual 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.

The Church in Lyne and Manor conducts worship in two churches within the Parish and is linked with Peebles : St Andrews Leckie. Under this arrangement the two congregations share the same minister and services in the Parish are held weekly and are well attended. For many years there has been no Sunday School although the minister, with the support of the Kirk Session and members of the Congregation, has established initiatives and special services designed to attract and involve families with younger children.

The Church remains almost the only focal point for the rural community which it serves and by also holding a variety of fund raising / social events it is an important part of both spiritual and community life in the area.

Parish of Lyne and Manor (Church of Scotland)

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

The small rural church in Lyne and Manor continues to be well supported with numbers attending Sunday worship in both Lyne and Manor Churches at increased levels compared to the period pre-Covid.. As previously reported no Sunday School exists at present although family services have been held from time to time to actively involve families in worship. The involvement of members of the congregation (including young people) in the participation of worship has been successful.

Out-reach to the community and church growth continue to form an important part the Trustees' agenda and as a result the Church continues to attract members and adherents from outwith the immediate community. During the year under review several new adherents commenced attending services in Lyne and Manor churches.

In addition, in the year, the Church has donated financially £1,253 to four charities supporting causes in the local and wider world. (see Note 6 on page 11).

Accordingly the Trustees' are satisfied with the achievements and performance of the Church in the period under review.

Despite the continued spiritual and financial performance of the Church in Lyne & Manor, the current Presbytery Plan resulted in the disposal of Lyne Church on 14 February 2025. The congregation also faces the possibility of Manor Church being disposed of by the end of the Plan period in 2027. If Manor Church is to be closed it will bring to an end more than a thousand years of worship in church buildings within the Parish. The disposal of Lyne Church and the uncertainty surrounding Manor Church has caused much questioning and distress within the congregation especially in light of the strong financial and spiritual performance. A Scottish Charitable Incorporated Organisation (Friends of Lyne Kirk) purchased Lyne Church on 14 February 2025 on the back of generous donations from individuals both locally and from further afield. The charity will retain Lyne Church as a place of worship and individual spiritual reflection. It is hoped that the Presbytery Plan will be revised to include the retention of Manor Church within the Church of Scotland.

Financial Review

The Trustees consider the financial performance in the year under review to be good returning a surplus of receipts over payments of £7,234. Compared against a surplus of £11,789 in 2023, the 2024 surplus reduced by £4,555. In 2024 total receipts decreased marginally by £192 with major increases in donations (£3,094), income tax recovered (£470) and receipts from accumulated funds (£473) slightly more than offset by reductions in receipts from fund raising activities (£2,375) and ordinary and other offerings (£1,857). The surplus incurred higher payments of £4,364 in 2024 compared to 2023 with significant increases (over £500) in Giving to Grow contributions (£2,846), heat & light (£1,911) and Manor Church 150th Anniversary exhibition costs (£790) offset to an extent by significant reductions (over £500) in donations (£961) and other expenses (£512).

Gift Aid donations and associated Income Tax recoveries were again the main source of income for the Church, accounting for 56% of total receipts. Receipts from this source were £2,667 higher than 2023 with the percentage of total receipts being 7% above 2023 because of reduced fund raising receipts offset to an extent by increased receipts from accumulated funds. The number of gift aid donors increased by 2 to 30. Overall, in 2024, total receipts were £192 lower and payments were £4,364 higher than 2023 as detailed above.

At the end of the period the financial position shown by Statement of Balances is considered to be strong with no areas of financial concern.

The Accounts presented on pages 7 to 12 have been prepared on a receipts and payments (cash accounting) basis.

Trustees' Annual Report (cont)
Year ended 31 December 2024

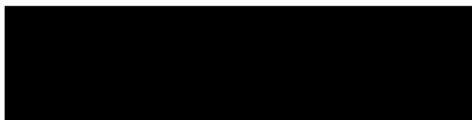
Statement of Trustees' Responsibilities

Reserves Policy

It is the Trustees' policy to hold reserves sufficient to meet the ongoing needs of the Church in unrestricted funds. Use of the revenue element of Endowment funds is reserved to meet major fabric uses although it can be utilised in respect of other revenue expenditure should the need arise. At the year end the Church held unrestricted local funds of £3,911 which represents about two months of normal annual expenditure.

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,



Session Clerk

Date 9 MARCH 2025

**Independent Examiner's Report to the Trustees of the Parish of
Lyne and Manor (Church of Scotland)**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 12.

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

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 :

Address:

Date :

11 MARCH 2025

Parish of Lyne and Manor (Church of Scotland)

Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note					
Donations	3	26,537.57	0.00	0.00	26,537.57	24,830.61
Legacies		0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds		2,901.50	0.00	0.00	2,901.50	5,276.95
Bank & Deposit interest		113.42	0.00	0.00	113.42	109.11
Investment income		0.00	0.00	5,736.20	5,736.20	4,054.97
		<u>29,552.49</u>	<u>0.00</u>	<u>5,736.20</u>	<u>35,288.69</u>	<u>34,271.64</u>
Rental of premises (former manse)		0.00	0.00	4,800.00	4,800.00	4,800.00
Sale of assets		0.00	0.00	0.00	0.00	0.00
Sale of investments		0.00	0.00	0.00	0.00	0.00
Grants		0.00	0.00	0.00	0.00	0.00
Receipts from General Trustees		0.00	0.00	0.00	0.00	0.00
Other Receipts		0.00	0.00	0.00	0.00	1,208.61
<u>Total Receipts</u>		<u>29,552.49</u>	<u>0.00</u>	<u>10,536.20</u>	<u>40,088.69</u>	<u>40,280.25</u>
<u>Payments</u>	4					
Costs of generating funds		1,197.00	0.00	604.28	1,801.28	765.39
Charitable activities		30,928.65	0.00	0.00	30,928.65	27,625.96
Governance costs		125.00	0.00	0.00	125.00	100.00
<u>Total Payments</u>		<u>32,250.65</u>	<u>0.00</u>	<u>604.28</u>	<u>32,854.93</u>	<u>28,491.35</u>
Excess of Receipts over Payments for the year before transfers		(2,698.16)	0.00	9,931.92	7,233.76	11,788.90
Transfers		0.00	0.00	0.00	0.00	0.00
Excess of Receipts over Payments for the year		<u>(2,698.16)</u>	<u>0.00</u>	<u>9,931.92</u>	<u>7,233.76</u>	<u>11,788.90</u>

Parish of Lyne and Manor (Church of Scotland)

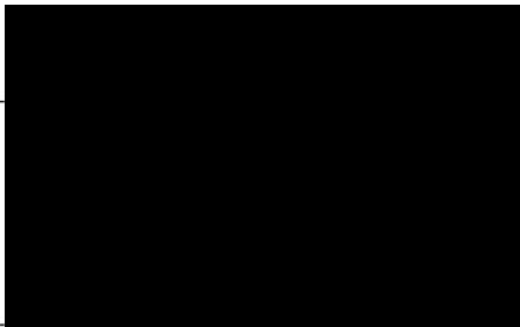

Statement of Balances

At 31 December 2024

	Unrestricted Funds 2024 Note £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	6,608.67	0.00	111,001.64	117,610.31	105,821.41
Movement in year:					
Excess of Receipts over Payments for the year (2,698.16)		0.00	9,931.92	7,233.76	11,788.90
Bank & deposit balances carried forward	<u>3,910.51</u>	<u>0.00</u>	<u>120,933.56</u>	<u>124,844.07</u>	<u>117,610.31</u>
<u>Investments at market value</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Assets</u>					
Gift Aid Receivable		0.00	0.00	5,140.98	4,766.87
Other Debtors, Outstanding Lodgements and Prepaids		0.00	0.00	388.15	384.93
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,529.13</u>	<u>5,151.80</u>
<u>Liabilities</u>					
Other Creditors and Outstanding Payments		0.00	0.00	1,677.82	2,502.22

The accounts were approved by the Kirk Session and Financial Board on 9 March 2025.

For and on behalf of the Kirk Session and Financial Board

	Session Clerk
	Treasurer

Parish of Lyne and Manor (Church of Scotland)

Year ended 31 December 2024

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 3 trustees received reimbursement of expenses incurred totalling £1,264.72. In addition [REDACTED] who is the daughter of [REDACTED] a member of the Congregational Board, received £650.00 for providing her services as church cleaner during the year.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Designated Fabric Fund	0.00	0.00	0.00	0.00	0.00
Designated Music Fund	0.00	0.00	0.00	0.00	0.00
Designated Sunday School Fund	0.00	0.00	0.00	0.00	0.00
General Fund	6,608.67	29,552.49	32,250.65	0.00	3,910.51
	<u>6,608.67</u>	<u>29,552.49</u>	<u>32,250.65</u>	<u>0.00</u>	<u>3,910.51</u>
Restricted funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Endowment funds					
Capital Fund	47,351.61	0.00	0.00	0.00	47,351.61
Revenue Fund	63,650.03	10,536.20	604.28	0.00	73,581.95
	<u>111,001.64</u>	<u>10,536.20</u>	<u>604.28</u>	<u>0.00</u>	<u>120,933.56</u>
Total funds	<u>117,610.31</u>	<u>40,088.69</u>	<u>32,854.93</u>	<u>0.00</u>	<u>124,844.07</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have not set aside funds for the maintenance of the Church property

Music Fund: The Trustees have not set aside funds for the purchase of music resources for use in worship.

Purposes of Endowment Funds

The Capital Fund was established using part of the sale proceeds of Manor manse and money received on the discharge of the Congregation's access rights to Lyne Church through the grounds of the former Lyne Manse.

The capital fund is not generally available for use by the congregation whilst the revenue fund receives the income generated by the capital fund can be used for specific congregational purposes.

Parish of Lyne and Manor (Church of Scotland)**Year ended 31 December 2024****Notes to the Accounts (Cont)**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	0.00	0.00	0.00	0.00	0.00
Gift Aid Donations	17,759.00	0.00	0.00	17,759.00	15,562.30
Tax Recovered on Gift Aid Donations	4,771.40	0.00	0.00	4,771.40	4,301.21
Ordinary Offerings (Open Plate)	3,034.90	0.00	0.00	3,034.90	4,655.10
150th Anniversary Exhibition Donations	897.27	0.00	0.00	897.27	0.00
Other Offerings, Donations etc	75.00	0.00	0.00	75.00	312.00
	<u>26,537.57</u>	<u>0.00</u>	<u>0.00</u>	<u>26,537.57</u>	<u>24,830.61</u>
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0.00	0.00	604.28	604.28	323.21
Activities for Raising Funds Expenditure	286.21	0.00	0.00	286.21	326.50
150th Anniversary Exhibition Costs	789.65	0.00	0.00	789.65	0.00
Offering envelopes	121.14	0.00	0.00	121.14	115.68
	<u>1,197.00</u>	<u>0.00</u>	<u>604.28</u>	<u>1,801.28</u>	<u>765.39</u>
Charitable activities					
Giving to Grow Contribution	16,322.00	0.00	0.00	16,322.00	13,476.00
Presbytery dues	553.98	0.00	0.00	553.98	272.41
Voluntary Additional Stipend	0.00	0.00	0.00	0.00	0.00
Minister's expenses	827.23	0.00	0.00	827.23	864.91
Ministerial Assistance	0.00	0.00	0.00	0.00	0.00
Pulpit supply	545.00	0.00	0.00	545.00	880.75
Other staffing costs	3,965.00	0.00	0.00	3,965.00	3,705.00
Fabric repairs & maintenance	1,034.53	0.00	0.00	1,034.53	1,183.04
Council Tax	524.00	0.00	0.00	524.00	665.00
Heat and light	2,920.23	0.00	0.00	2,920.23	1,009.05
Insurance	2,571.58	0.00	0.00	2,571.58	2,434.29
Other building costs	0.00	0.00	0.00	0.00	0.00
Church office expenses	0.00	0.00	0.00	0.00	0.00
Organ & music	240.00	0.00	0.00	240.00	0.00
Printing, stationery and postage	34.44	0.00	0.00	34.44	30.24
Advertising	0.00	0.00	0.00	0.00	241.00
Donations	1,302.82	0.00	0.00	1,302.82	2,264.09
Other expenses	87.84	0.00	0.00	87.84	600.18
	<u>30,928.65</u>	<u>0.00</u>	<u>0.00</u>	<u>30,928.65</u>	<u>27,625.96</u>
Governance costs					
Independent examiner's fees	125.00	0.00	0.00	125.00	100.00
Other payments					
Purchase of assets	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parish of Lyne and Manor (Church of Scotland)

Year ended 31 December 2024

Notes to the Accounts (Cont)

5. 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 and the maximum stipend (in the fifth and subsequent years) was £38,884.

6. Collections for Third Parties

	2024	2023
	£	£
British Red Cross Ukraine Appeal	389.50	-
Tweed Togs	389.50	-
Tearfund	236.91	-
NESSL	236.91	-
DEC - Turkey /Syria Earthquake Appeal	-	325.00
Childrens Hospices Across Scotland	-	764.34
Save the Children - Gaza Emergency Appeal	-	231.50
Peeblesshire Food Bank	-	711.75
Bethany Christian Trust	-	231.50
	<u>1,252.82</u>	<u>2,264.09</u>

Parish of Lyne and Manor (Church of Scotland)
Year ended 31 December 2024

APPENDIX 1

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024	2023
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>47,351.61</u>	<u>47,351.61</u>
Market Value of Balances at 31 December	<u>67,132.68</u>	<u>64,181.18</u>
<u>REVENUE ACCOUNT</u>		
Credit Balances at 31 December	<u>73,581.95</u>	<u>63,650.03</u>