

Innerleithen Traquair and Walkerburn

Parish Church of Scotland

End of Year Financial Statements

Year ending 31 December 2025

Congregation No: 040267

Charity No: SC 001100

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REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Innerleithen, Traquair & Walkerburn Parish Church of Scotland
Charity Registration No.	SC 001100
Congregation Ref No.	040267
Contact Address for Treasurer	Mrs Ruth Kerr, 2 Waverley Mills, Innerleihten EH44 6RH

Trustees

Kirk Session

Miss Shirley Bean
Mrs Aileen Borthwick
Mr James Borthwick
Mrs Libby Burnett
Mrs Marion Cameron
Mr Norman Donald
Rev. Fraser Edwards
Mrs Lois Hindley
Mr David Kerr
Mrs Ruth Kerr
Mr Andrew Knox
Mrs Julie Knox
Mrs Heather Martin
Miss Ella Muir
Mrs Elizabeth Parker
Mrs Marjorie Robson
Mrs Julia Stoddart
Mr John Taylor

Principal Office Bearers

Minister	Rev. Fraser Edwards
Session Clerk	Mr James Borthwick
Church Treasurer	Mrs Ruth Kerr
Assistant Treasurer	Mrs Moira Brown
Church Administrator	Mrs Ruth Kerr

Independent Examiner

Gillian Moran ACCA
Braidwood Graham Ltd
4 Copperbeech Court
Cavalry Park
Peebles
EH45 9BU

Bankers

Bank of Scotland
P.O.Box 17235
Edinburgh
EH11 1YH

Trustees Annual Report
Year Ended 31 December 2025

The Trustees present the annual report and accounts for Innerleithen, Traquair and Walkerburn Parish Church of Scotland for the year ended 31 December 2025.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in policy. 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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond. To fulfil these objectives in our Parish, Innerleithen, Traquair and Walkerburn Parish Church of Scotland carries out the following activities:

1.Worship.

Worship was held in Innerleithen Church on a weekly basis. For those unable to attend in person this service was streamed live on the internet. Monthly worship took place in Traquair Kirk on the 1st Thursday afternoon of the month and in Walkerburn Public Hall on the 3rd Sunday afternoon of the month. Church news was distributed weekly to those members who had an internet connection and also on printed monthly news sheets available to anyone that required one. Regular monthly services were also provided at St Ronan's Care Home.

Ecumenically, various events including a Christmas Carol Service was held in Cardrona Village Hall as were the services at the Parish's War Memorials on Remembrance Sunday. Community services were held to mark the Kirkin' of the Principals on Innerleithen Games Week, the switch on of the Christmas lights in Innerleithen and the commencement of Walkerburn Summer Festival Week.

Remembrance Sunday saw the uniformed organisations at the church service in Innerleithen and at the War Memorial in Walkerburn..

Again this year we took part in Switched on Saturday in Innerleithen. Following the official 'switch on' St Ronan's Silver Band led the way to the church for community carol singing followed by refreshments. All children in attendance were given a 'goody bag' containing sweets, a small book with a Christian story and a couple of fun items.

On Easter Sunday morning an outdoor service was held at Alexandra Park, Walkerburn.

Primary Schools: Rev. Fraser Edwards undertook various activities in both Walkerburn Primary School and St Ronan's Primary School.

2. Youth Activities.

Sunday Club and Crèche facilities were available during Sunday morning worship. The Minister was involved in school chaplaincy work in Walkerburn and St Ronan's Primary Schools.

3. Fellowship/Educational/Spiritual.

The Church Prayer Group met on a monthly basis. An Alpha course commenced in January. This was followed by a course called Alive. Later in the year, the Wednesday Evening Group studied the book of Nehemiah. An Advent worship was held on 10th December. The Guild met on a regular basis and enjoyed fellowship.

4. Social/Fellowship.

Tea and Chat was held on the first and third Thursday mornings of the month 10am-11am. This was open to anyone in the community to attend. Sadly this activity ceased in Spring 2025. Monthly church lunches continued throughout the year except during summer holiday time.
Due to the many problems facing people, a Warm Wednesday meeting took place in the Hall of Friendship/Meeting Room every two weeks where folks could be warm, enjoy fellowship, watch cooking demonstrations, have lunch and also make use of our internet connections. A Coffee Club run by the local Foodbank team also met on the same day offering free home baking and refreshments to anyone living in the community. A representative of Citizens Advice Bureau was also in attendance.
Folks were encouraged to stay for a time of fellowship with teas and coffees served after all church services.

5. Music.

Jim Murdoch played the organ at the monthly Traquair service. Enid Wilder played the organ for some of the hymns at Innerleithen Church. A church guitar group was formed and occasionally play during worship. All other music at Innerleithen and at Walkerburn Public Hall was from music on YouTube. St Ronan's Silver Band and Tweedvale Pipe Band also played on some occasions.

6. Pastoral Care.

The majority of Elders had pastoral responsibility for a district within the Parish. Our Fellowship and Care Team considered the needs of folks in the congregation. At Christmas a card was sent to those bereaved during the year as well as an invitation to the Lives to Remember service- held annually in December. Flower Ministry – every Sunday flowers were delivered to the sick, the bereaved and the housebound, or as a means of saying thank you or to celebrate a joyful event. Home Communion was offered to anyone requesting it. The Minister visited Borders General Hospital and Hay lodge Hospital. We encouraged members to let the Minister know when they or family members were admitted to hospital. It also helped to know when people returned home from a time in hospital.
Innerleithen Guild did a great job in supporting their members wherever they lived in the Parish.

7. Publications.

Notices about services were published weekly and distributed online to approximately 141 email addresses. As well as church intimations being available online, a monthly news-sheet with all upcoming services and events was available for collection in church.
The Church Magazine was published quarterly and distributed to every church member. The work of the editorial team, printers and distributors was greatly appreciated.
There was an active church website and Facebook page as well as an Instagram account.

Achievements and Performance.

Every Sunday over 80 people regularly attended worship in Innerleithen Church. These services were also viewed online by 60 households weekly. Monthly Thursday afternoon services in Traquair Kirk attracted 25 people. The monthly Sunday afternoon service held in Walkerburn Public Hall had 16 people in attendance. The monthly church lunches held in The Hall of Friendship of Innerleithen Church was supported by 40 people. By year end there were 141 households receiving all weekly communications online. A monthly news sheet listing all services and activities was printed for those folks not on the internet.
A monthly prayer meeting was held in Innerleithen Church.
In November, a team led by Andrew and Julie Knox undertook planning to commence an Alpha course in January 2026.
Working alongside residents of Cardrona, a monthly lunch held in the Village Hall had 40 to 50 people attending on a regular basis.

Over the year the congregation supported many other charities: Poppy Scotland, Christian Aid, Peeblesshire Food Bank, St Catherine's Homeless Project, Thondwe Partnership, Galashiels Family Centre, Tweedvale Pipe Band and St Ronan's Silver Band. Congratulations were due to everyone who got behind these projects.

Due to the impact of inflation on household budgets a Warm Wednesday group was open to members of the community, held every 2nd Wednesday in the Hall of Friendship and the Meeting Room. Folks could be warm, enjoy fellowship, watch cooking demonstrations, have lunch and also make use of our internet connections. There was no monetary charge for anyone attending these meeting

During 2025 we were pleased to welcome many groups and organisations that used our church premises: Craft Group, Sew and Sews, various singing groups, Community Cafe from Peeblesshire Foodbank, Food Hugs from Walkerburn, coffee mornings in aid of various organisations and the Royal Voluntary Service. The R.V.S. used the Hall of Friendship 2 days a week providing lunch, fun and fellowship for elderly folk in the community. All groups reported that they found the church to be welcoming and were pleased to use the building.

FINANCIAL REVIEW

Unrestricted Funds

Our income increased by 6.4% and our expenditure decreased by 8.5%, which had an overall effect of increasing the unrestricted funds by some £7,037 to £69,504.
Donation income was down by 12% on last year. Other income was up over 100% and this was due mainly to fundraising by the Malawi Group for Christmas 'Gifts that Give Back' appeal and grant funding received for Meet & Greet craft group.

Restricted Funds

Restricted funds have increased by £9,066 in the year to £68,758

ITW Church Malawi Fund

During 2025 the ITW Church Malawi Fund continued to support a variety of projects via funding from the community and donations from Church members. The Malawi Team were involved in many ways with our partner church in Thondwe, Malawi, identifying immediate and long-term support required. The congregation receives updates via the quarterly church magazine, on occasion at Sunday morning worship and the Trustees at meetings of the Kirk Session.

ITW Church Outreach Fund

An ITW Church Outreach Fund, established in 2021, continues to be successful in attracting grant funding to run free 'Meet & Make' Craft Classes for senior citizens at various locations in the Parish. Income derives entirely from successful grant funding applications.

Investment Policy

Church of Scotland Investors Trust hold investments on our behalf (General Fund, Parish Mission & Outreach Fund, Organ & Capital Equipment Fund, Peter Latimer Bequest). ITW Church has no plans to purchase further investments. A breakdown is given on page 12.

Risk Management

The Trustees are pleased to note that our current reserves comply with the Reserves Policy.

Fund held by General Trustees

The Consolidated Fabric Funds (Capital and Revenue) are held by the Church of Scotland General Trustees for the benefit of the Congregation. Whilst they do not form part of the Congregation's statutory annual accounts, they require to be disclosed and are appended to the Annual Financial Statements. The net amount in the capital account is the balance from the sale of Traquair Kirk.

Reserves Policy

It is the Trustees' Policy to hold reserves in the General Fund approximately 6 months' expenditure. Current unrestricted reserves in the General Fund are £67,125 which complies with the Reserves Policy.

Stipend Fund Contribution

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. The minimum stipend for a minister is £32,433 and maximum stipend in 5th and subsequent years of service is £39,856.

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

Member 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.
Note: retired Elders are not Trustees.

Organisational Structure

The Kirk Session, which meets at least five times a year, is responsible for spiritual affairs within the church and is moderated by the Minister. While certain financial planning, property maintenance and risk assessment work is carried out by the Finance/Fabric Team on behalf of the Kirk Session, all material recommendations made by the Team required the approval of the Kirk Session.

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 the financial statements comply with 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:

Mr James Borthwick .....
Session Clerk

Date: 19/3/26

REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10-15.

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 (as amended).

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 2006 Accounts Regulations. 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 (as amended) have not been met, or;

2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Examiner ..... Gillian Moran

Date 20/3/2026

Gillian Moran ACCA
Braidwood Graham
4 Copperbeech Court
Cavalry Park
Peebles EH45 9BU

ITW Church of Scotland

Receipts and Payments Account

For the period from 01 January 2025 to 31 December 2025

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Receipts					
Donations and legacies	72,591	1,325	—	73,917	84,176
Income from charitable activities	6,914	—	—	6,914	7,017
Other trading activities	8,609	—	—	8,609	13,928
Investments	371	1,779	—	2,151	2,405
Other income	1,461	46,846	—	48,307	23,966
Total receipts	**89,948**	**49,951**	**—**	**139,900**	**131,495**
Payments					
Expenditure on charitable activities	81,310	17,764	—	99,074	106,634
Other expenditure *	1,600	23,120	—	24,721	28,796
Total payments	**82,911**	**40,885**	**—**	**123,796**	**135,430**
Excess of receipts over payments before transfer	**7,037**	**9,066**	**—**	**16,103**	**(3,935)**
Transfers					
Gross transfers between funds - in	—	—	—	—	67
Gross transfers between funds - out	—	—	—	—	(67)
Excess of receipts over payments before other gains /	**7,037**	**9,066**	**—**	**16,103**	**(3,935)**
Net movement in funds	**7,037**	**9,066**	**—**	**16,103**	**(3,935)**
Reconciliation of funds					
Excess of receipts over payments at beginning of year	**62,467**	**59,692**	**—**	**122,159**	**126,095**
Excess of receipts over payments for the year	**69,504**	**68,758**	**—**	**138,263**	**122,159**

*Other expenditure includes Governance Cost of £1320 for Independent Examiner's Fee

There may be minor discrepancies in the totals as the pence are not being shown

ITW Church of Scotland

Statement of Balances
As at: 31 December 2025

	As at 31/12/2025 £	As at 31/12/2024 £
Current assets		
Cash at bank and in hand	138,263	122,159
	138,263	122,159
Net current assets less current liabilities	**138,263**	**122,159**
Total net assets less liabilities	**138,263**	**122,159**
Represented by		
Unrestricted		
Unrestricted - General fund	67,125	60,569
Designated		
Designated - Innerleithen Guild General Fund	1,987	1,393
Designated - Innerleithen Guild Social Fund	392	505
Designated - Walkerburn Guild Fund	0	0
Restricted		
Restricted - Buildings fund	1,344	(1,247)
Restricted - Funds held on behalf of Malawi Group	20,628	17,151
Restricted - Organ & Capital Equipment Fund	(3,491)	(1,968)
Restricted - ITW Church Outreach	6,084	2,127
Restricted - Peter Latimer Bequest Fund	6,102	5,776
Restricted - Parish Mission & Outreach Fund	38,091	37,852
Restricted - Walkerburn Legacy Fund	0	0
Funds of the church	**138,263**	**122,159**

Assets

Tax recovered from Gift Aid £4,871 (Restricted £4601, unrestricted £270)

Use of Premises £1840

Liabilities

Independent Examiner's Fee £1300

The accounts were approved by the Kirk Session on 5 March 2026. For and on behalf of the Kirk Session.

.....Session Clerk

.....Treasurer

There may be minor discrepancies in the totals as the pence are not being shown

ITW Church of Scotland

Fund movement summary
Selected period: 01 January 2025 to 31 December 2025

Fund	Fund Balances brought forward	Incoming Resources	Out g oi ng Resources	Transfers	Gains and Lo ss es	Journal Entries	Fund balances Carried forward
Buildings - Buildings fund	(1,247)	2,591	—	—	—	—	1,344
Malawi - Funds held on behalf of MalawiGroup	17,151	24,068	20,591	—	—	—	20,628
Outreach - ITW Church Outreach	2,127	21,512	17,555	—	—	—	6,084
IGuildGen - Innerleithen Guild GeneralFund	1,393	1,577	984	—	—	—	1,987
IGuildSoc - Innerleithen Guild SocialFund	505	717	829	—	—	—	392
OandCE - Organ & Capital Equipment Fund	(1,968)	478	2,001	—	—	—	(3,491)
PMandO - Parish Mission & OutreachFund	37,852	975	736	—	—	—	38,091
PLatimer - Peter Latimer Bequest Fund	5,776	325	—	—	—	—	6,102
WalkGuild - Walkerburn Guild Fund	0	—	—	—	—	—	0
WalkLeg - Walkerburn Legacy Fund	0	—	—	—	—	—	0
General - General fund	60,569	87,653	81,097	—	—	—	67,125
Totals	**122 ,15 9**	**139 ,90 0**	**123 ,79 6**	**—**	**—**	**—**	**138 ,26 3**

Purposes of Designated Funds

Innerleithen Guild General Fund – to collect subscriptions and send to Guild Central office.
Innerleithen Guild Social Fund – to collect payments and expenditure for social events
Walkerburn Guild Fund – Guild disbanded. This will be removed from report at next year end.

Purposes of Restricted Funds

Building Fund – Set up to pay for Innerleithen Church renovation and more recently used for extensive dry rot repairs in Innerleithen Church.
Funds held on behalf of Malawi Group – fund to support various projects in Thondwe Malawi via donations from community and congregation
Organ & Capital Equipment Fund – for upkeep of organ and purchase of capital equipment
ITW Church Outreach Fund – to receive grant funding to run free craft classes for senior citizens at various locations in the Parish.
Parish Mission & Outreach Fund – fund to be used for mission & outreach work
Peter Latimer Bequest Fund – to be used for the benefit of children in church e.g. Sunday school prizes.
Walkerburn Legacy Fund – purpose of fund was to pay for Walkerburn Services and was used for this purpose until no funds remained. This will be removed from report at next year end.

There may be minor discrepancies in the totals as the pence are not being shown

Analysis of receipts and payments
Selected period: 01 January 2025 to 31 December 2025

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Receipts						
Donations and legacies						
210 - Offerings Gift Aid	42,475	—	—	—	42,475	36,900
2111 - Offerings Gift Aid Small Donations Inner	9,811	—	—	—	9,811	9,927
2112 - Offerings Gift Aid Small Donations Traqu	1,641	—	—	—	1,641	950
2113 - Offerings Gift Aid Small Donations Walke	447	—	—	—	447	449
212 - Offerings Non Gift Aid	3,405	—	—	—	3,405	4,445
220 - Tax Recovered under Gift Aid	10,713	—	1,225	—	11,938	15,200
221 - Tax Recovered under Gift Aid Small Donat	2,321	—	—	—	2,321	—
230 - Legacies	—	—	—	—	—	235
260 - Donations	1,776	—	100	—	1,876	1,496
261 - Buildings Fund Donation	—	—	—	—	—	14,570
630 - Malawi Maize	—	—	—	—	—	—
Donations and legacies Totals	72,591	—	1,325	—	73,917	84,176
Income from charitable activities						
262 - Manse Refurbishment	—	—	—	—	—	—
263 - Temp Manse Inc	—	—	—	—	—	—
321 - Event Income (net off)	—	—	—	—	—	—
322 - Life and Work Income (net off)	—	—	—	—	—	—
325 - Printing and Stationery Charges(net off)	114	—	—	—	114	32
510 - Weddings and Funerals	1,367	—	—	—	1,367	1,730
520 - Coffee Mornings	—	—	—	—	—	—
530 - Church Catering	3,137	—	—	—	3,137	3,087
621 - Path of renewal	—	—	—	—	—	—
700 - Guild Members Fees	—	442	—	—	442	384
710 - Guild Offerings	—	407	—	—	407	417
711 - Guild Sunshine Bags	—	—	—	—	—	—
712 - Guild Bring and Buy	—	—	—	—	—	—
713 - Guild Coffee Morning	—	728	—	—	728	—
714 - Guild Project Income	—	—	—	—	—	764
720 - Guild Event Income	—	717	—	—	717	602
Income from charitable activities Totals	4,619	2,294	—	—	6,914	7,017
Other trading activities						
270 - Other	189	—	—	—	189	1,673
310 - Use of Premises	8,420	—	—	—	8,420	12,255
Other trading activities Totals	8,609	—	—	—	8,609	13,928
Investments						
410 - Deposit Interest	371	—	1,779	—	2,151	2,405
430 - Dividends	—	—	—	—	—	—
440 - Gilt Redemption	—	—	—	—	—	—
Investments Totals	371	—	1,779	—	2,151	2,405

There may be minor discrepancies in the totals as the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Other income						
323 - Special Collection Income	1,461	—	—	—	1,461	2,731
610 - Church of Scotland Grant	—	—	—	—	—	—
620 - Grant from Listed Places of Worship Sche	—	—	2,591	—	2,591	—
631 - Malawi	—	—	22,742	—	22,742	12,835
632 - Meet And Greet Grants	—	—	20,786	—	20,786	8,400
633 - Warm Wednesday Grant Income	—	—	—	—	—	—
634 - Meet & Eat Income	—	—	726	—	726	—
Other income Totals	1,461	—	46,846	—	48,307	23,966
Receipts Grand totals	87,653	2,294	49,951	—	139,900	131,495

Payments

Expenditure on charitable activities						
1730 - Offering Envelopes	605	—	—	—	605	209
1740 - Giving to Grow (prev M&M)	36,823	—	—	—	36,823	32,958
1750 - Presbytery Dues	836	—	—	—	836	1,120
1761 - Minister's Travel Expenses	960	—	—	—	960	1,166
1762 - Minister's Telecoms	426	—	—	—	426	426
1763 - Minister Locum Salary	—	—	—	—	—	—
1780 - Pulpit Supply	1,321	—	—	—	1,321	638
1790 - Organists	1,625	—	—	—	1,625	1,525
1791 - Cleaners	1,965	—	—	—	1,965	2,453
1792 - Administrator Salary	1,560	—	—	—	1,560	1,560
1793 - Youth Worker Employment	—	—	—	—	—	—
1800 - Innerleithen Church Fabric	4,431	—	—	—	4,431	15,066
1801 - Innerleithen Hall Fabric	—	—	—	—	—	—
1802 - Traquair Fabric	—	—	—	—	—	541
1804 - Manse Fabric	1,767	—	—	—	1,767	4,055
1805 - Manse Refurb Exp	—	—	—	—	—	—
1806 - Temp Manse Exp	—	—	—	—	—	—
1810 - Manse Council Tax	3,261	—	—	—	3,261	2,986
1820 - Heating & Lighting Innerleithen	13,586	—	—	—	13,586	18,390
1822 - Heating & Lighting Traquair	123	—	—	—	123	246
1823 - Cost of Services	178	—	—	—	178	364
1824 - Walkerburn Services	—	—	—	—	—	200
1825 - Insurance	3,868	—	—	—	3,868	4,746
1826 - Gardening	—	—	—	—	—	—
1827 - Security and Safety	529	—	—	—	529	346
1830 - Printing & Copying	1,944	—	—	—	1,944	1,951
1831 - Stationery Publications and Adverts	415	—	59	—	475	571
1832 - Postage	39	—	—	—	39	—
1833 - Church Website and Broadband	909	—	—	—	909	836
1840 - Organs and Pianos	—	—	—	—	—	—
1841 - Music Expenses	520	—	—	—	520	—
1860 - Miscellaneous	597	—	500	—	1,097	708
1861 - Event Expenditure (net off)	—	—	—	—	—	—
1862 - Life and Work (net off)	—	—	—	—	—	—
1864 - Holiday Club	—	—	—	—	—	—
1865 - Malawi Maize	—	—	—	—	—	—
1869 - Donation to Charity	—	—	—	—	—	—
1870 - Independent Examiner's Fee	1,320	—	—	—	1,320	1,320
1880 - Professional Fees - Architect	—	—	—	—	—	—
1881 - Other Contractors	—	—	—	—	—	362
1882 - Path of renewal	—	—	—	—	—	—
1883 - Peter Latimer Prizes	—	—	—	—	—	—
2700 - Guild Capitation Fees	—	384	—	—	384	345

There may be minor discrepancies in the totals as the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
2701 - Guild Presbytery Dues	—	—	—	—	—	—
2710 - Guild Donations	—	600	—	—	600	570
2720 - Guild Event Expenditure	—	708	—	—	708	556
2730 - Guild Hall Hire	—	—	—	—	—	—
2731 - Guild Catering	—	—	—	—	—	—
2732 - Outreach Expenditure	—	—	17,204	—	17,204	10,411
Expenditure on charitable activities Totals	79,618	1,692	17,764	—	99,074	106,634
Other expenditure						
1842 - Capital Equipment Purchase	—	121	2,001	—	2,123	2,962
1863 - Special Collections Expenditure	1,479	—	—	—	1,479	2,531
1866 - Malawi Expenditure	—	—	20,591	—	20,591	17,473
1884 - Warm Wednesday Expenditure	—	—	176	—	176	109
1885 - Meet & Eat Expenditure	—	—	351	—	351	—
1900 - Buildings Project Expenditure	—	—	—	—	—	5,720
Other						
Other expenditure Totals	1,479	121	23,120	—	24,721	28,796
Payments Grand totals	81,097	1,813	40,885	—	123,796	135,430

There may be minor discrepancies in the totals as the pence are not being shown

TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

During the year Council Tax of £3,261 was paid in respect of the Manse occupied by the Minister. During the year two Trustees received payment as follows:

The Minister received £1,386 for travel expenses, telephone, and broadband expenses.

Mrs Ruth Kerr, Church Administrator received a salary of £1,560 in 2025.

No other Trustee received any remuneration or reimbursement of expenses during the year.

No Trustee or person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of approximately £14,960 (2024 £16,588) was recorded as being donated to the congregation by its Trustees. The majority of these amounts were gift aided and so the charity also benefitted from the corresponding tax recoveries.

In addition to the recorded monetary donations the Church benefitted greatly from time donated by its members, including the Finance, Gift Aid and Property Conveners.

APPENDIX

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

40267 Innerleithen Traquair & Walkerburn

Consolidated Fabric Fund

CAPITAL ACCOUNT	**2025 £**
Credit balances held at 31 December at cost	**46,935.75**
Market value of balances at 31 December	**46,935.75**

REVENUE ACCOUNT	
Credit balance at 31 December	**814.32**

TEMPORARY ACCOUNT	
Credit balance at 31 December	-

Individual Fund

Purpose: Previously used for manse refurbishment.

EXPENDABLE	**2025 £**
Credit balances held at 31 December at cost	**6.59**
Market value of balances at 31 December	**6.59**

PERMANENT ENDOWMENT	
Credit balances held at 31 December at cost	-
Market value of balances at 31 December	-