

EARLSTON PARISH CHURCH

**RECEIPTS and PAYMENTS ACCOUNTS
For Year ended 31st December 2025**

Congregation No: 040257

Scottish Charity No: SC003895

TRUSTEES' ANNUAL REPORT
Year ended 31st December 2025

The trustees present the annual report and accounts for Earlston Parish Church for the year ended 31st December 2025

REFERENCE & ADMINISTRATIVE INFORMATION

Charity Name: EARLSTON PARISH CHURCH

Charity Registration Number: SC003895

Congregation Reference Number: 040257

Contact Address: The Treasurer
Earlston Parish Church
8 Leaderdale Crescent
EARLSTON
Berwickshire
TD4 6BJ

TRUSTEES

The trustees who served during the year were as follows:

Kirk Session: Mrs R Armstrong
Mr T Burnham (until 31/03/2025)
Dr J M Burns
Mr G Cowe
Mrs L Cowe
Mrs E Forster (until 09/09/2025)
Rev G Glover (Interim Moderator from 27/10/2025)
Mrs K Grieve
Rev V Linford (Interim Moderator until 27/10/2025)
Mr D Lothian
Mrs L McGillivray
Mr J McLean
Mrs J McLean
Mr N Milne
Mr Robert Turnbull
Mr Mark Wands
Dr G Yellowlees
Mr D Young

TRUSTEES' ANNUAL REPORT 2025 cont
Reference & Administrative Information - Continued

Principal Office-Bearers

Interim Moderator	Rev G Glover
Minister:	Vacant
Session Clerk:	Mr R G Turnbull
Church Treasurer:	Mr G Cowe

Independent Examiner

Mrs E Forbes
Binscarth
4 Station Brae
EARLSTON
Berwickshire
TD4 6BP

Bankers

The Royal Bank of Scotland
35 Bank Street
GALASHIELS
Selkirkshire
TD1 1EP

TRUSTEES ANNUAL REPORT

Year Ended 31st December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

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 congregation who are considered to possess the appropriate gifts and skills. The Interim Moderator is appointed by Presbytery.

Organisation and Structure

The Kirk Session is chaired by the Interim Moderator. It meets approximately six times a year, and when required. It is responsible for all matters relating to the Church. Sub-committees are set up to advise on specific matters; membership need not be confined to Elders, but the sub-committees are responsible to the Kirk Session.

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 ordinance 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 parish of Earlston is rural with most of its members living in the village and surrounding area. The Church attempts to maintain a healthy relationship with local organisations and groups, and many church members are actively involved in them. Being the only church in the parish, some residents coming from a different denominational background have chosen to worship with us, and they feel welcomed. Attendance at worship on a Sunday has remained fairly constant, but since many people do not attend every Sunday the actual number who do is considerably higher than the average figure suggests, although it is a predominantly ageing congregation.

Achievements and Performance

The year 2025 has seen a few changes take place. Sadly, a higher number than usual of deaths has occurred among the members of the congregation. We are also saddened that two of our Elders have moved away from the area, leaving two Districts without an Elder, and we still have to provide cover for a new housing development. During the year Rev. Victoria Linford had to relinquish her role as Interim Moderator when her husband was called to be minister in a parish in Dumfriesshire. We are pleased to welcome Rev. Graeme Glover as her replacement and Billy Anderson as Assistant Interim Moderator. We look forward to them successfully guiding us through the remainder of our time in vacancy. We have made some progress with the vacancy. We decided to explore the possibility of forming a linkage with three congregations in the former Duns Presbytery who were

Trustees' Annual Report (cont)

Year ended 31 December 2025

Achievements and Performance (cont)

quite close neighbours to ourselves. Our first step was to agree to become part of the Berwick and Berwickshire churches Area Grouping which was the former Duns Presbytery. The churches in the grouping are arranged into 5 charges each with a minister who will have a specialist interest in a specific facet of ministry. Each minister will spend 20% of their time working in their own charge and 80% of their time helping the other charges to become more self sufficient in a particular specialism. Each of the four Kirk Sessions and congregations have voted to accept this arrangement as a way forward to fill the vacancy. A service of Linking was held in Earlston Church on 28th August between Earlston, Gordon St Michael's, Greenlaw and Legerwood, to be known as Earlston and District. Since then, the 4 Kirk Sessions have met with the Presbytery Vacancy Advisory Panel to discuss the type of ministry we are looking for, and under Presbytery supervision held the mandatory vote on whether to depart from the historical position of the church regarding ministers who are in a same sex relationship. All 4 Kirk Sessions voted to depart but that does not mean that the person who is chosen will be in a same sex relationship. The next step is to prepare a Parish Profile which sets out information about the congregations in the hope that it will attract someone who wants to be our next minister. We also need to elect a Nominating Committee which will carry out the search for the new minister.

Plans for a new manse have been submitted to Scottish Borders Council Planning Department and if approval is given work will begin as soon as possible on its construction.

A lot of energy has been expended this year on vacancy matters, but the rest of our tasks have not been neglected. We have maintained our weekly worship, conducted mostly by our own Elders with assistance from other members of the congregation. One of our Elders regularly conducts funerals. We have maintained regular services at Grange Hall Nursing Home and Hanover Close. A retired minister living not too far away has helped us by conducting Communion services there twice a year.

We continue to enjoy good relations with the two schools and members are involved in pastoral work at the High School. Messy Church continues to be well supported and attracts several families who don't come to church. It meets four times a year and during Civic Week. This year we held an extra session to mark the opening of the new Primary School. We support Christian Aid by holding a coffee morning during Christian Aid week as well as responding to other emergency appeals. During Advent we hold a coffee morning and donate the open plate offerings to a chosen charity, which this year was the Bethany Christian Trust. Individuals donate separately each month to support our friends of the church in Tripoli, Lebanon. Our contributions are used to help those who cannot afford to buy essential medicines because of the collapse of the Lebanese economy. Mark Wands has taken over from Tom Burnham as our contact with the congregation. A trip to Cyprus to meet with the church leaders is being planned. Earlston High School is also keen to build a relationship with the school attached to the church in Tripoli when the political situation stabilises.

Several changes in church law have taken place which add a greater burden on Kirk Sessions. We are advised to encourage members on the Communion Roll to play a more active role in the life of the congregation. The Supplementary Roll has been discontinued. More detailed information is required to be submitted to the annual Inspection of Congregational Records by Presbytery.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Achievements and Performance (cont)

The end of the year finds us in a positive frame of mind as we seek to find common weal with our new linked partnership and pray that our search for a new minister will bear fruit.

The church website www.earlstonchurch.org and Facebook page www.facebook.com/EarlstonParishChurch are regularly accessed by a member of the Admin Team.

Financial Review

From the Receipts and Payments Account you will note we have a total Income of £49,538.90. Legacies were only a fraction of what we received in 2024, plus we did not draw down funds from our Consolidated Fabric Fund. Accordingly we see a large decrease in our Income from the figure of £93,042.91 in 2024. Most of the Receipts have remained similar to last year. Our Offerings in general have remained stagnant for a number of years now.

Payments increased to £74,741.24. In 2024 they amounted to £42,791.76. A couple of items accounted for the increase. Our Giving to Grow contributions rose by more than £11,000 and our Fabric Repairs increased by around £21,000. The major Property Expense in 2025 were:

1. Roof Repairs to the Bell Tower £17,835.28
2. Costs associated with the building of a new Manse £7,247.50
3. The new Hymnal £2,843.47

Otherwise, costs continue to be contained as well as they can. The Miscellaneous Costs of £956.76 comprise the following:

1. Primary School Mission £300
2. Copyright Licenses £250.86
3. Annual Web Costs £249
4. Fire Appliances Services £114
5. Poppy Wreaths £42.90

As a result of the Deficit in 2025 of £25,202.34 our Cash Reserves at 31st December 2025 amounted to £296,823.14. This includes £536.83 of Guild Funds.

Our Funds at 31st December 2025 are made up as follows:

RBS General A/c £17,669.71

Church of Scotland Deposit (General Purpose) £258,804.74

Trustees' Annual Report (cont)

Year ended 31 December 2025

Financial Review (cont)

Church of Scotland Deposit (Mission) £19,811.85

We have budgeted £40,000 for Fabric Repairs in 2026. This includes £30,000 for the next phase of the Church Roof Re-leading Work.

My thanks to all those who contribute with their time, money and help towards the Finances of the Church.

Reserves Policy

The Trustees reviews the reserves from time to time; its current policy is that Reserves should be sufficient to provide for one year's ordinary expenditure plus any foreseeable specific commitments.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 9th February 2026 and signed on their behalf

R G Turnbull 

Session Clerk Date 9/2/26

**EARLSTON PARISH CHURCH
SC003895**

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

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on Pages 1 to 5.

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) (a) to (c) 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. 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 8 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.

Mrs E Forbes, Binscarth, 4 Station Brae, EARLSTON, TD4 6BP

Elaine Forbes

Independent Examiner Date 27/2/26

EARLSTON PARISH CHURCH
Receipts and Payments Account
For the Year Ended 31st December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>					
Offerings (incl Tax & Gift Aid) (Note 3)	21813.56			21813.56	21856.79
Donations (Note 3)	5476.03			5476.03	6820.82
Messy Church (Note 3)	124.15			124.15	97.00
Community Café (Note 3)	1550.00			1550.00	770.00
Hall Rental	4322.00			4322.00	4512.00
Weddings & Funerals	620.00			620.00	1076.60
Bank & Investment Int.	12494.66			12494.66	12634.59
Designated Organisations					
Receipts	368.50			368.50	286.10
Special Collections	1770.00			1770.00	3206.88
Receipts from GT (Note7)	-			-	11022.13
Sale of Pews	-			-	760.00
Legacies	<u>1000.00</u>	_____	_____	<u>1000.00</u>	<u>30000.00</u>
TOTAL RECEIPTS	49538.90			49538.90	93042.91
<u>Payments</u>					
Costs of Charitable Activities (Church					
Running Costs) (Note4)	<u>74741.24</u>	_____	_____	<u>74741.24</u>	<u>42791.76</u>
TOTAL PAYMENTS	<u>74741.24</u>	_____	_____	<u>74741.24</u>	<u>42791.76</u>
Surplus (Deficit) for the Year.	(25202.34)	_____	_____	(25202.34)	50251.15

UNRESTRICTED (& DESIGNATED) FUNDS:

General Fund

Designated Funds: Church of Scotland Deposit Funds and The Guild

RESTRICTED FUNDS:

None

EARLSTON PARISH CHURCH

Statement of Balances

As at 31st December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Opening Cash & Bank Balances	322025.48	-	-	322025.48	271774.33
SURPLUS (DEFICIT) For the Year	<u>(25202.34)</u>	-	-	<u>(25202.34)</u>	<u>50251.15</u>
CLOSING BALANCES	296823.14	-	-	296823.14	322025.48

The Accounts were approved by the Kirk Session on
9th February 2026

For and on behalf of the Kirk Session

R L Lee

Session Clerk

James Gore

Treasurer

EARLSTON PARISH CHURCH
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

There were no Trustees remuneration paid during 2025.

2. Movements in Funds

	At 1 January				At 31 Dec
	2025	Receipts	Payments	Transfers	2025
	£	£	£	£	£
<u>Unrestricted funds</u>					
General Account	35591.21	36675.74	74597.24	20000.00	17669.71
C of S Deposit Fund (Designated Gen Purpose)	267152.91	11651.84	-	(20000.00)	258804.75
C of S Deposit Fund (Designated Mission Purp)	18969.03	842.82	-	-	19811.85
Designated: The Guild	<u>312.33</u>	<u>368.50</u>	<u>144.00</u>	-	<u>536.83</u>
	322025.48	49538.90	74741.24	-	296823.14
<u>Restricted Funds</u>					
	-	-	-	-	-
TOTAL FUNDS	<u>322025.48</u>	<u>49538.90</u>	<u>74741.24</u>	-	<u>296823.14</u>

Purpose of Designated Funds

Designated Funds

Church of Scotland Deposit Fund: (Designated Gen. Cong Purpose)

Church of Scotland Deposit Fund: (Designated Mission Purpose)

The Guild: This fund comprises the transactions undertaken by The Guild.

Restricted Funds

None

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Offerings & Donations					
WFO Scheme (Non Gift Aid)	364.00	-	-	364.00	429.00
Gift Aid Donations	14310.00			14310.00	14382.00
Tax Recovered on Gift Aid Donations	4410.07			4410.07	4364.51
Open Plate	2729.49			2729.49	2681.28
Other Offerings, Donations- (inc Messy Church & Comm Cafe)	<u>7150.18</u>			<u>7150.18</u>	<u>7687.82</u>
Total	<u>28963.74</u>			<u>28963.74</u>	<u>29544.61</u>

4. Analysis of Payments

Costs of Generating Funds

Offering Envelopes	<u>86.12</u>			<u>86.12</u>	<u>82.47</u>
	<u>86.12</u>			<u>86.12</u>	<u>82.47</u>

Charitable Activities

Giving To Grow (Note8)	18163.00			18163.00	6830.00
Presbytery Dues	479.00			479.00	698.96
Pulpit Supply	260.80			260.80	1648.05
Other Staffing Costs	6802.04			6802.04	6477.00
Fabric Repairs & Maintenance	31422.54			31422.54	10394.56
Heat & Light	7123.12			7123.12	7698.48
Insurance	3861.26			3861.26	3453.10
Organ & Music	570.00			570.00	540.00
Printing, Stationery & Postage	1061.56			1061.56	948.17
Messy Church	199.28			199.28	26.04
Community Café	-			-	-
Telephone/Broadband	782.37			782.37	713.77
Designated Organisations Payments	144.00			144.00	220.00
Special Collections	2413.14			2413.14	2117.14
Interim Moderator Exp	416.25			416.25	170.10
Miscellaneous	<u>956.76</u>			<u>956.76</u>	<u>773.92</u>
Total	<u>74655.12</u>			<u>74655.12</u>	<u>42709.29</u>

5. Minister's Stipend

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. Minister's 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 £32,433 and the maximum stipend in the fifth and subsequent years of service £39,856.

6. Collections for Third Parties	2025 £	2024 £
Christian Aid * see below	1150.00	739.80
Tommy's Tomorrow - Advent 2024	-	2413.14
Bethany Christian Trust-Advent 2025	1770.00	-
_ Tripoli Evangelical Church	-	<u>765.00</u>
TOTAL	<u>2920.00</u>	<u>3917.94</u>

*£850 was raised during Christian Aid Week
£300 for the Christian Aid Myanmar Appeal

7. Monies held on Deposit within the Consolidated Fabric Fund on behalf of Earlston Parish Church as at 31/12/25

Revenue Account £34,882.45
Temporary Funds £489,538.86

8. Our Giving to Grow Contribution in 2025 totalled £23,300. Stipend Endowment Income of £5,137 is deducted resulting in a Nett Cash Contribution of £18,163.

GENERAL FUND BUDGET 2026

INCOME

Offerings

	<u>Budget 2026</u>	<u>Actual 2025</u>
	£	£
WFO Scheme (Non Gift Aid)	300.00	364.00
Gift Aid Donations	15000.00	14310.00
Tax recovered on Gift Aid Donations	4200.00	4410.00
Open Plate	2800.00	2729.00
Other Offerings, Donations, etc.	7000.00	7150.00
<u>Other Ordinary General Income</u>		
Weddings & Funerals	1000.00	620.00
Investments & Deposits	12000.00	12495.00
Use of Premises & Misc.	<u>4500.00</u>	<u>4322.00</u>
Total Ordinary General Income	46800.00	46400.00

EXPENDITURE

National Ministry & Mission & Wider Work

Giving to Grow Contribution	29720.00	18163.00
Presbytery Dues	773.00	479.00

Local Staffing Costs

Interim Moderator's Expenses	500.00	416.00
Pulpit Supply	500.00	261.00
Salaries	7140.00	6802.00

Building Costs

Fabric Repairs & Maintenance	40000.00	31423.00
Heating & Lighting	8000.00	7123.00
Insurance	4300.00	3861.00

Other Local Costs

Printing, Stationery, Photocopying & Phone	2500.00	1930.00
Organ Maintenance & Music	600.00	570.00
Miscellaneous	<u>1200.00</u>	<u>957.00</u>
Total Ordinary General Expenditure	<u>95233.00</u>	<u>71985.00</u>
GENERAL FUND SURPLUS (DEFICIT)	(48433.00)	(25585.00)