

The Church of Scotland
Eddleston Parish Church of Scotland

**Trustees' Annual Report
and Congregational Accounts
for the year ended 31st December 2025**

Congregation No. 040258

Charity No. SC010081

Reference and Administrative Information

Charity Name: Eddleston Parish Church of Scotland

Charity Registration NO: SC010081

Congregation Reference No. 040258

Contact Address:

Little Acorns

3 Station Lye

Eddleston

EH45 8PY

Trustees

Kirk Session

Mrs Janette Dunlop

Mr C. Ian Ross

Mr Archibald Smellie

Miss Marion Smellie

Mrs Fiona Sinclair

Dr Christine Donnelly

Mrs Hayley Stewart

Mr Allan Lundmark

Session Clerk: Vacant

Treasurer: Dr. Christine Donnelly

Minister: Rev. Aftab Gohar

Interim Moderator Vacant

Independent Examiner

Mr Peter Mulholland

Chartered Accountant

Millbank

Eddleston

Peeblesshire

EH45 8QP

Bankers

Bank of Scotland

70 High Street

Peebles

EH45 8AQ

(The Peebles branch closed during year. Most transactions done online)

Trustees' Annual Report

Year ended 31st December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the Model 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 church who are considered to have the appropriate gifts and skills.

Organisational Structure

Eddleston moved to the one Kirk Session model and abolished the Congregational Board.

The Kirk Session is also chaired by the minister and has three statutory meetings each year and meets at other times as necessary to transact business relating to the spiritual affairs of 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.

Worship

Services of Public Worship are conducted every Sunday at 11.30 am. Those services are open to everyone in the parish community and beyond who wishes to attend. Always traditionally at the same time on the Sunday of each month with the exception of November Remembrance Sunday. We hold our Christian Aid service and Harvest Thanksgiving service in our Village Hall due to the catering requirements.

Worship Leaders

We now have two fully qualified worship leaders in Dr Christine Donnelly and Mr Allan Lundmark. They have supplemented our worship when Rev Aftab Gohar cannot be here. They have been well received by our congregation and also help in reducing our financial burden in that we do not pay pulpit supply. We now have another member who is in training to become a third leader.

Church building maintenance.

The exterior of the building has been checked over and the entrance railing re painted.

New anti slip strips have been fitted to the front steps and entrance stone slab.

It is planned to remove 5 side pews to create an area for fellowship use. We will get Presbytery permission to do this.

Congregation expansion.

Very successful in bringing new members into our congregation. This has helped increase our weekly congregation attendance. We continue with our outreach in the community and raise awareness of our church as a focal place in our village.

Fund Raising events.

The Kirk Session along with our congregation have been very pro active in organising various Fund Raising events all to add to our financial strength. The local community have been very supportive of all the events. There are more planned for the coming year 2026.

Eddleston Voices

An adult community choir meets for practice each Thursday from 7.30 to 9 pm, under the direction of a lady from our community, who is a retired Music teacher. The choir draws members from within the parish representing different Christian denominations and none, as well as from Peebles and Innerleithen. It has an ever-expanding repertoire including Scottish traditional songs, rock and jazz numbers, songs from the shows and sacred music. There are approximately 40 + members, covering a wide age range. The reputation of the choir has grown over the years since it was formed and it is invited to sing at various events and occasions events throughout the district. It holds a very successful concert each year in June. The choir also takes part in the annual Christmas Eve Service in the church.

All the choir members now pay a monthly amount straight to our church which not only covers their costs for the use of the church building etc. but creates an excess in our accounts.

Outreach and Community Involvement

The Kirk Session remains committed to raising the profile of the Church in the village and beyond. Following the restructuring of the chancel area, including the replacement of the pulpit with a moveable preaching lectern, use of the church building for meetings, concerts etc. has been increased. "A Bite and Blether ", which takes place in the village hall each Wednesday from 12.00am until 1.30pm, continues to provide an opportunity for people in the village and surrounding area to meet over a cup of tea or coffee, together with bacon rolls and home baking. The village hall is situated on the main road and people from further afield also drop in as they pass through the village This is seen both as an effective means of outreach on the part of the congregation, with many church members and friends on the rota of helpers Food hygiene regulations and record keeping are followed.

Links with other organisations

Eddleston Parish Church is the only church within the parish boundaries. It is in a linking with Peebles Old Parish Church and with Stobo and Drumelzier.

The Church is a member of Peebles Churches Together, a fully ecumenical body of congregations in Peebles and surrounding district. Through Peebles Churches Together, the congregation takes part in a number of ecumenical activities, principally during the annual Octave for Christian Unity each January and on the World Day of Prayer which is observed on the first Friday in March. Members of the congregation take part in fund-raising for Christian Aid each year and actively support Peeblesshire Food bank which is administered by a board of trustees but under the banner of Peebles Churches Together. The Church is also represented on the village hall committee The minister is also a member of the chaplaincy team at Peebles High School

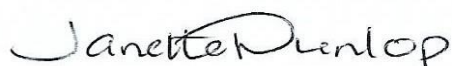
Financial Review

The principal source of income is the weekly offerings of church members. During the year the offerings amounted to £ 9,975 compared with £ 9,780 in 2024 Gift Aid receipts amounted to £ 4,141 compared with £ 3,875 the previous year. Overall income was down by £ 1,437 a decrease of 9.5% The decrease was due to a reduction in donations received.

Reserves Policy

The trustees consider one years worth of general expenditure to be the minimum requirement to hold in reserves. Fund raising is ongoing to build up funds for unseen costs especially repairs.

Signed on behalf of the Trustees



21/04/2026

..... Kirk Session Elder.

EDDLESTON PARISH CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
RECEIPTS AND PAYMENTS ACCOUNTS

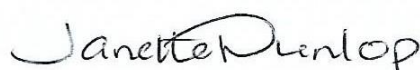
		Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
RECEIPTS	Notes				
Tithes and Offerings		9,975		9,975	9,780
Fund Raising and Donations		13,225		13,225	14,956
Monies Raised for Outside Causes	3		115	115	286
Received from Church Fabric Fund		-		-	-
Gift Aid Repayments		4,141		4,141	3,871
Total Receipts		<u>27,341</u>	<u>115</u>	<u>27,456</u>	<u>28,893</u>
PAYMENTS					
Charitable Activities:					
Ministry and Mission Fund		8,388	-	8,388	7,540
Ministry Expenses		960	-	960	1,930
Organist and Supply		1,940	-	1,940	1,600
Church Running Costs	4	15,002	-	15,002	6,754
Maintenance of Church Buildings	5	289		289	3,763
				-	-
Other Costs					
Fundraising Costs		3,121	-	3,121	3,469
Support of Outside Causes	6	-	115	115	393
Total payments		<u>29,700</u>	<u>115</u>	<u>29,815</u>	<u>25,449</u>
Excess of Payments over Receipts for the year		<u>(2,359)</u>	<u>0</u>	<u>(2,359)</u>	<u>3,444</u>

STATEMENT OF BALANCES
AT 31 DECEMBER 2025

Bank and Cash Balances brought forward	18,733	-	18,733	15,289
Movement in year:				-
Excess of Payments over Receipts for the year	(2,359)		(2,359)	3,444
Bank and Cash Balances carried forward	<u>16,374</u>	<u>-</u>	<u>16,374</u>	<u>18,733</u>

NOTES: Included in the balance of Unrestricted Funds is an amount Designated to the Eddleston Voices amounting to £ 2,080

APPROVED by the Trustees Meeting held and signed on its behalf by



20/04/2026

The notes on pages 2 and 3 form part of this financial statement

EDDLESTON PARISH CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014. The Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006.

2 FUND ACCOUNTING

Unrestricted Funds: may be used by the church for any of its ordinary purposes.

Restricted Funds: represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they have been given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.

	Balance B/Fwd £	Receipts in Year £	Payments in Year £	Balance C/Fwd £
	-	-		-
Food Bank	-	115	115	-
	-	-	-	-
	-	-		-
	-	-		-
	-	-		-
	-	115	115	-

3 Monies Raised for Outside Causes

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
World Day of Prayer	-	-		286
Food Bank	-	115	115	
	-	115	115	286

4 Church Running Costs

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Heat and Light	7,574		7,574	624
Insurances	1,936		1,936	-
Water Charges	193		193	169
Administration	641		641	466
General Expenses	187		187	564
Piano Repairs and Tuning	85		85	80
Choir Expenses	4,152		4,152	4,851
Organ Repairs	234		234	-
	15,002	-	15,002	6,754

EDDLESTON PARISH CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
NOTES - continued

5	Maintenance of Church Buildings	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
	Microphone & Sound System	88		88	1,536
	Fire Extinguisher Service	99		99	-
	Belfry	-	-	-	1,056
	Electrical Repairs	-		-	619
	General Repairs	102		102	552
		<u>289</u>	<u>-</u>	<u>289</u>	<u>3,763</u>
6	Support of Outside Causes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
		-			
	Christian Aid				107
	World Day of Prayer		115	115	286
			-	-	-
		<u>-</u>	<u>115</u>	<u>115</u>	<u>393</u>

7 Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of ministers' stipends and employer's contributions for national insurance, pension and housing loan fund.

Ministers' stipends are paid in accordance with the national stipend scale, which is Minimum Stipend £ 32,433; Maximum Stipend in 5th & subsequent years £ 39,856

8 Trustees Remuneration and Related Party Transactions

During the year no trustee was reimbursed for expenses concerned with the church.

9 Assets used for Church Purposes

The Church Heritable Properties consist of the Church currently valued for insurance purposes at £ 2,037,982 and contents valued at £ 92,662

All Fabric expenditure is financed by investment and Bank Interest donations and interest arising from the sale of Manse recovered through the General Trustees. The General Trustees of the Church of Scotland hold, on behalf of Eddleston Church a credit value of £ 27,293 in the Consolidated Fabric Fund(Market Value £ 41,875 plus a General Trustee fund with a balance of £ 7,097 at 31 December 2025.

**EDDLESTON PARISH CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 1 to 3.

Respective responsibilities of trustees and examiner

The charity 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. An examination includes a review of the accounting records kept 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

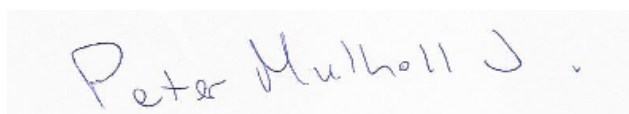
In the course of my examination, of the statement of accounts for the year ended 31 December 2025, no matter has come to my attention,

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.

Peter Mulholland
Chartered Accountant
Millbank
Eddleston
EH45 8QP

A handwritten signature in blue ink that reads "Peter Mulholland".

22/04/2026