

Parish of Lyne and Manor (Church of Scotland)

Receipts and Payments Accounts

Year Ended 31 December 2025

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

Contact Address: Manortoun
Manor
Peebles
EH45 9JN

Trustees

Kirk Session (Also members of Congregational Board)

Rev M Jefferson
Mr C Dick
Mr I Haldane
Mrs P Johnson
Mrs N Lomas
Mrs R Pyatt
Mrs Z Rawlings
Mr J Smellie

Congregational Board

Lady E Benson
Mr A Cunningham
Mrs C Eggleton
Mr C Hamilton
Mrs L Woodd

Principal Office-bearers

Minister: Rev M Jefferson

Session Clerk Mrs N Lomas

Clerk to the Board: Mrs Z Rawlings

Church Treasurer: Mr I Haldane

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

Independent Examiner

Mrs Rosalind Derrick,
Teviot Cottage,
28 March Street,
Peebles.
EH45 8EP

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 2025

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 normally meets three times in a year. Certain responsibilities are delegated to the Fabric Committee and the Fund Raising Committee as appropriate. The Kirk Session normally 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 (continued)

Year ended 31 December 2025

Achievements and Performance

The small rural church in Lyne and Manor continues to be well supported with numbers attending Sunday worship. As already 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 at normal and family services) 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.

In addition, in the year, the Church has collected from retiring collections just over £416 to two 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 to a SCIO (Friends of Lyne Kirk - "FOLK") whose objective is to retain the church as a place of worship and individual spiritual reflection. FOLK have agreed to allow the congregation of Lyne & Manor to worship there once a month as before.

Financial Review

The Trustees consider the financial performance in the year under review to be acceptable returning a surplus of receipts over payments of £3,889. The surplus compared to a deficit of £2,698 in 2024, an improvement of £6,587. In 2025 total receipts increased by £24,699 with major increases (variances > £1,000) in grants from the Listed Places of Worship Scheme (£1,152), receipts from the General Trustees (£17,135) and insurance claims (Storm Eowyn £6,542). Payments also increased significantly in 2025 by £18,112 due, in the main (variances > £1,000), to increased Giving to Grow contributions (£1,123) and fabric expenditure (£16,546). The most significant fabric expenditure items were pre-sale repairs to Lyne Church (£7,002) and the cost of storm damage repairs at Manor Church (£6,542).

Gift Aid donations and associated Income Tax recoveries were again the main source of income for the Church, accounting for 36% of total receipts reduced from the previous year level of 49% as a result of receipts from the General Trustees relating to recovery of qualifying expenditure in 2025 and previous years. Excluding receipts from the General Trustees Gift Aid donations and associated Income Tax recoveries would have accounted for 53% of total receipts. The number of gift aid donors decreased by 4 to 26 due to the sad deaths of 4 donors. Overall, in 2023, total receipts were £24,699 higher and payments were £18,112 higher than 2024 as detailed above.

At the end of the period the financial position shown by Statement of Balances (£7,799.22) and Funds held on behalf of the congregation by the Church of Scotland General Trustees (£131,842.73) 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.

Reserves Policy

It is the Trustees' policy to hold reserves sufficient to meet the ongoing needs of the Church in unrestricted funds. At the year end the Church held unrestricted local funds of £7,799 which represents about three months of normal annual expenditure.

Parish of Lyne and Manor (Church of Scotland)

Trustees' Annual Report (cont)

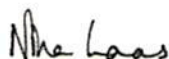
Year ended 31 December 2025

Statement of Trustees' Responsibilities

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,



N Lomas

Session Clerk

Date : 11 March 2026

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 2025 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 :

Rosalind Derrick

Mrs Rosalind Derrick

Address:

Teviot Cottage,
28 March Street,
Peebles.
EH45 8EP

Date :

28/3/26

Parish of Lyne and Manor (Church of Scotland)
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	24,614.05	0.00	0.00	24,614.05	26,537.57
Legacies		0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds		4,593.00	0.00	0.00	4,593.00	2,901.50
Bank & Deposit interest		90.11	0.00	0.00	90.11	113.42
Investment income		0.00	0.00	0.00	0.00	0.00
		<u>29,297.16</u>	<u>0.00</u>	<u>0.00</u>	<u>29,297.16</u>	<u>29,552.49</u>
Rental of premises		0.00	0.00	0.00	0.00	0.00
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 - Listed places of Worship		1,152.00	0.00	0.00	1,152.00	0.00
Receipts from General Trustees		17,135.15	0.00	0.00	17,135.15	0.00
Other Receipts	4	6,667.00	0.00	0.00	6,667.00	0.00
<u>Total Receipts</u>		<u>54,251.31</u>	<u>0.00</u>	<u>0.00</u>	<u>54,251.31</u>	<u>29,552.49</u>
<u>Payments</u>	5					
Costs of generating funds		539.32	0.00	0.00	539.32	1,197.00
Charitable activities		48,698.28	0.00	0.00	48,698.28	30,928.65
Governance costs		125.00	0.00	0.00	125.00	125.00
Other payments		1,000.00	0.00	0.00	1,000.00	0.00
<u>Total Payments</u>		<u>50,362.60</u>	<u>0.00</u>	<u>0.00</u>	<u>50,362.60</u>	<u>32,250.65</u>
Excess of Receipts over Payments for the year before transfers		3,888.71	0.00	0.00	3,888.71	(2,698.16)
Transfers		0.00	0.00	0.00	0.00	0.00
Excess of Receipts over Payments for the year		<u>3,888.71</u>	<u>0.00</u>	<u>0.00</u>	<u>3,888.71</u>	<u>(2,698.16)</u>

Parish of Lyne and Manor (Church of Scotland)
Statement of Balances
At 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Note					
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	3,910.51	0.00	0.00	3,910.51	6,608.67
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	3,888.71	0.00	0.00	3,888.71	(2,698.16)
Bank & deposit balances carried forward	<u>7,799.22</u>	<u>0.00</u>	<u>0.00</u>	<u>7,799.22</u>	<u>3,910.51</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	4,554.41	0.00	0.00	4,554.41	5,140.98
Other Debtors, Outstanding Lodgements and Prepaids	<u>326.30</u>	<u>0.00</u>	<u>0.00</u>	<u>326.30</u>	<u>388.15</u>
	<u>4,880.71</u>	<u>0.00</u>	<u>0.00</u>	<u>4,880.71</u>	<u>5,529.13</u>
<u>Liabilities</u>					
Other Creditors and Outstanding Payments	<u>1,973.05</u>	<u>0.00</u>	<u>0.00</u>	<u>1,973.05</u>	<u>1,677.82</u>

The accounts were approved by the Kirk Session and Financial Board on 11 March 2026.

For and on behalf of the Kirk Session and Financial Board

Nhe Laas

Session Clerk

Jan Hale

Treasurer

Parish of Lyne and Manor (Church of Scotland)

Year ended 31 December 2025

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 4 trustees received reimbursement of expenses incurred totalling £790.86. In addition Ms Michelle Johnston who is the daughter of Mrs P Johnston, an elder, received £550.00 for providing her services as church cleaner during the year.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
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	3,910.51	54,251.31	50,362.60	0.00	7,799.22
	<u>3,910.51</u>	<u>54,251.31</u>	<u>50,362.60</u>	<u>0.00</u>	<u>7,799.22</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	0.00	0.00	0.00	0.00	0.00
Revenue Fund	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>
Total funds	<u>3,910.51</u>	<u>54,251.31</u>	<u>50,362.60</u>	<u>0.00</u>	<u>7,799.22</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.

Restricted and Endowment Funds

There are no Restricted or Endowment Funds.

3. Analysis of Donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
WFO Scheme (non Gift Aid)	0.00	0.00	0.00	0.00	0.00
Gift Aid Donations	14,398.15	0.00	0.00	14,398.15	17,759.00
Tax Recovered on Gift Aid Donations	5,146.45	0.00	0.00	5,146.45	4,771.40
Ordinary Offerings (Open Plate)	3,759.45	0.00	0.00	3,759.45	3,034.90
Manor Church 150th Anniversary Exhibition Donations	0.00	0.00	0.00	0.00	897.27
Other Offerings, Donations etc	1,310.00	0.00	0.00	1,310.00	75.00
	<u>24,614.05</u>	<u>0.00</u>	<u>0.00</u>	<u>24,614.05</u>	<u>26,537.57</u>

Parish of Lyne and Manor (Church of Scotland)**Year ended 31 December 2025****Notes to the Accounts (Cont)****4. Analysis of Other Income**

Storm Eowyn Electricity Compensation	125.00	0.00	0.00	125.00	0.00
Storm Eowyn Insurance Claim Recoveries	6,542.00	0.00	0.00	6,542.00	0.00
	<u>6,667.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,667.00</u>	<u>0.00</u>

5. Analysis of Payments**Costs of generating funds**

Activities for Raising Funds Expenditure	418.18	0.00	0.00	418.18	286.21
Manor Church 150th Anniversary					
Exhibition Costs	0.00	0.00	0.00	0.00	789.65
Offering envelopes	121.14	0.00	0.00	121.14	121.14
	<u>539.32</u>	<u>0.00</u>	<u>0.00</u>	<u>539.32</u>	<u>1,197.00</u>

Charitable activities

Giving to Grow Contributions	17,445.00	0.00	0.00	17,445.00	16,322.00
Presbytery dues	401.00	0.00	0.00	401.00	553.98
Voluntary Additional Stipend	0.00	0.00	0.00	0.00	0.00
Minister's expenses	1,482.22	0.00	0.00	1,482.22	827.23
Ministerial Assistance	0.00	0.00	0.00	0.00	0.00
Pulpit supply	649.50	0.00	0.00	649.50	545.00
Other staffing costs - Organists' Fees	3,700.00	0.00	0.00	3,700.00	3,965.00
Fabric repairs & maintenance	17,580.09	0.00	0.00	17,580.09	1,034.53
Council Tax	0.00	0.00	0.00	0.00	524.00
Heat and light	2,060.29	0.00	0.00	2,060.29	2,920.23
Insurance	2,080.52	0.00	0.00	2,080.52	2,571.58
Other building costs	935.00	0.00	0.00	935.00	0.00
Church office expenses	0.00	0.00	0.00	0.00	0.00
Organ & music	720.00	0.00	0.00	720.00	240.00
Printing, stationery and postage	58.16	0.00	0.00	58.16	34.44
Advertising	0.00	0.00	0.00	0.00	0.00
Donations	1,516.50	0.00	0.00	1,516.50	1,302.82
Other expenses	70.00	0.00	0.00	70.00	87.84
	<u>48,698.28</u>	<u>0.00</u>	<u>0.00</u>	<u>48,698.28</u>	<u>30,928.65</u>

Governance costs

Independent examiner's fees	125.00	0.00	0.00	125.00	125.00
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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
Transfer of Legacy to Friends of Lyne Kirk	1,000.00	0.00	0.00	1,000.00	0.00
	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>

Parish of Lyne and Manor (Church of Scotland)

Year ended 31 December 2025

Notes to the Accounts (Cont)

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 £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856.

7 Collections for Third Parties

	2025	2024
	£	£
Tearfund	208.25	-
Edinburgh City Mission	208.25	-
British Red Cross Ukraine Appeal	-	389.50
Tweed Togs	-	389.50
Tearfund	-	236.91
NESSL		236.91
	<u>416.50</u>	<u>1,252.82</u>

Parish of Lyne and Manor (Church of Scotland)
Year ended 31 December 2025

APPENDIX 1

FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025	2024
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit balances at 1 January at cost	47,351.61	47,351.61
Capital Receipts :		
Gross proceeds from sale of Lyne Church	25,000.00	-
Less : Fees and Outlays	(3,441.20)	-
Less : Support Costs - General Trustees	(3,375.00)	-
Net proceeds from sale of Lyne Church added to Capital Account	18,183.80	-
Credit balances at 31 December at cost	65,535.41	47,351.61
 Market Value of Balances at 31 December	 88,331.52	 67,132.68
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 1 January	73,581.95	63,650.03
Receipts :		
Rent received	4,800.00	4,800.00
Interest / Dividends received	5,960.52	5,736.20
Total Receipts in Year	10,760.52	10,536.20
 Payments :		
Transfers to Lyne & Manor Church Treasurer's Bank Account	(17,135.15)	0.00
Support Costs - General Trustees	(900.00)	0.00
Investment Management Charges	0.00	(604.28)
Total Payments in Year	(18,035.15)	(604.28)
 Credit Balance at 31 December	 66,307.32	 73,581.95