

The Church of Scotland

Hoddum, Kirtle-Eaglesfield & Middlebie Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS 2023

Congregation No: 070427

Charity No: SC000722

Receipts and Payments

Reference and Administrative Information

Charity Name: Hoddom, Kirtle-Eaglesfield & Middlebie

Charity Registration SC000722

Congregation No. 070427

Contact Address: Mr T Owen
Potstown
Middlebie
Lockerbie
DG11 3EP

Trustees



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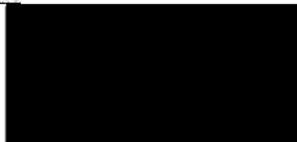
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Principal Office-bearers

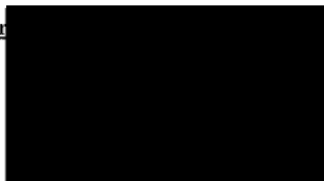
Interim Moderator:

Session Clerk:

Church Treasurer:



Independent Examiner



Bankers:

The Bank of Scotland,
High Street
Annan
DG12 6AN

Trustees' Annual Report

Year Ended 31 December 2023

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution which was adopted by the congregation on 14th November 2008.

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. The position of minister is currently vacant.

Organisational Structure

Certain responsibilities are delegated to the Treasurer and the Property Convenor as appropriate. The Kirk Session which meets at least four times a year is responsible for all matters spiritual and temporal within the church.

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 of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Achievements and Performance

The year of 2023 has seen regular services at both Middlebie and Eaglesfield Church together with four 'fifth' Sunday in the month services in Ecclefechan Village Hall. In addition a number of special services such as Songs of Praise and Carol Services have been held throughout the year. Additional Monday afternoon Coffee and Chat's have been held in the run up to Christmas, this allows members of the congregation and others to get together in a warm space and enjoy a hot drink and a blether. The post of Minister is currently vacant and [REDACTED] has continued in the role of Interim Moderator, our Locum Minister, [REDACTED] sadly had to stand down from this role in May. In September we entered a Linkage with the Church at Gretna in line with the Presbytery Plan this has now allowed us to advertise for a Transition Minister who would be in place for up to five years. The impact of the Linkage is not yet fully understood with respect to our regular programme of services, our finances and our properties. One of the responsibilities of the Transition Minister, once appointed, will be to formalise the working arrangements of the Linkage.

Fund raising during the year included a Market Day, Bargain Hunt, Coffee, Chat and Crafts afternoon and a Christmas Craft Fair all of which were well received. Going forward the church seeks to become more active within the local community, particularly in local schools, care homes and day centres. The church has a Worship Team which has regularly participated in and led our services during the vacancy. There is also an active Fundraising Committee. The church continues to support other charity's such as the local foodbank/Kate's Kitchen.

Trustees' Annual Report (cont)

Year Ended 31 December 2023

Financial Review

The excess of income over expenditure for the 2023 financial year is £4747.39. This surplus is partly as a result of being in Vacancy with the consequential reduction in Stipend payment to the Church of Scotland. This does not take away from the contributions of some fantastic individuals, teamwork and the organisation and participation in fund raising events. There have also been many generous regular and one off donations by members of the Congregation this year.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately two months expenditure including designated funds.

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 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 23/2/24

Independent Examiner's Report to the Trustees of Hoddum, Kirtle-Eaglesfield & Middlebie Church

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 11.

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.

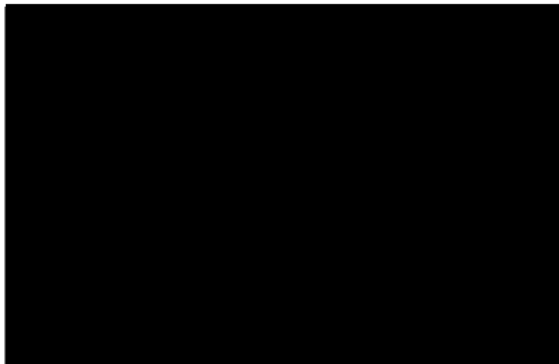
Name:



Address:

Signed:-

Date:-



Hoddam, Kirtle-Eaglesfield & Middlebie Church of Scotland
Receipts and Payments Account
Year Ended 31 December 2023

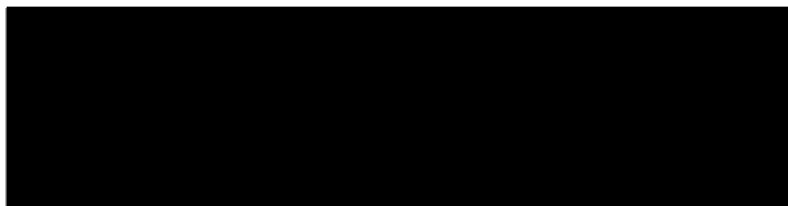
	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<u>Receipts</u>					
Donations	1,330	0	0	1,330	200
Legacies	0	0	0	0	0
Activities for Generating Funds	4,499	0	0	4,499	3,201
Bank & Deposit interest	0	0	0	0	0
Investment income	0	0	0	0	0
	<u>5,829</u>	<u>0</u>	<u>0</u>	<u>5,829</u>	<u>3,401</u>
National Giving Day	0	0	0	0	0
Rental of premises	70	0	0	70	91
Sale of assets	0	0	0	0	0
Sale of investments	0	0	0	0	0
Grants	0	0	0	0	0
Receipts from General Trustees	4860	0	0	4860	12718
Other Receipts	21530		0	21530	23715
<u>Total Receipts</u>	<u>32,289</u>	<u>0</u>	<u>0</u>	<u>32,289</u>	<u>39,925</u>
<u>Payments</u>					
Costs of generating funds	26,466	0	0	26,466	32,699
Charitable activities	1,076	0	0	1,076	0
Governance costs	0	0	0	0	0
<u>Total Payments</u>	<u>27,542</u>	<u>0</u>	<u>0</u>	<u>27,542</u>	<u>32,699</u>
Excess of Receipts over Payments for the year before transfers	<u>4,747</u>	<u>0</u>	<u>0</u>	<u>4,747</u>	<u>7,226</u>
Transfers	0	0	0	0	0
Excess of Receipts over Payments for the year	<u>4,747</u>	<u>0</u>	<u>0</u>	<u>4,747</u>	<u>7,226</u>

Hoddam, Kirtle-Eaglesfield & Middlebie Church of Scotland
Statement of Balances
At 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	47,321	0	0	47,321	40,590
Movement in year:					
Excess of Receipts over Payments for the year	4,747	0	0	4,747	-495
Bank & deposit balances carried forward	<u>52,068</u>	<u>0</u>	<u>0</u>	<u>52,068</u>	<u>40,095</u>
<u>Investments at market value</u>	No of Units	Cost of Units		Market Value	
Growth Fund	4.016	12727.10		23413.28	
Income Fund	<u>1.09</u>	<u>9418.05</u>		<u>11946.40</u>	
<u>Assets</u>					
Gift Aid Receivable	<u>2573</u>	<u>0</u>	<u>0</u>	<u>2573</u>	<u>3058</u>
<u>Liabilities</u>					
Cost of repair not yet billed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on 23/2/24

For and on behalf of the Kirk Session



Session Clerk

Treasurer

Hoddum, Kirtle-Eaglesfield & Middlebie Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

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

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

2. Movements in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
General Fund	47,321	32,289	27,542	0	52,068
	<u>47,321</u>	<u>32,289</u>	<u>27,542</u>	<u>0</u>	<u>52,068</u>
Restricted funds					
Reserve Fund (Investors Trust)	46	2	0	0	48
General Fund (Investors Trust)	1056	563	0	0	1,619
Guild Fund	0	0	0	0	0
General Purposes (Growth Fund)	1026	82	0	0	1,108
Designated Fabric Fund (Investors Trust)	2133	81	0	0	2,214
Designated Organ Fund (Investors Trust)	0	0	0	0	0
H Richie Trust	110	0	0	0	110
M Carlyle Trust	109	0	0	0	109
L Howatson Trust	110	0	0	0	110
	<u>4590</u>	<u>728</u>	<u>0</u>	<u>0</u>	<u>5318</u>
Total funds	<u>51,911</u>	<u>33,017</u>	<u>27,542</u>	<u>0</u>	<u>57,386</u>

	Unrestricted Funds 2022 £	Restricted (Guild) Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
3. Analysis of Donations					
National Giving Day	0	0	0	0	0
WFO Scheme (non Gift Aid)	1495	0	0	1495	1371
Gift Aid Donations	10480	0	0	10480	9916
Tax Recovered on Gift Aid Donations	2,573	0	0	2573	3058
Ordinary Offerings (Open Plate)	2272	0	0	2272	2226
Other Offerings, Donations etc	10609	0	0	10609	10636
	<u>27429</u>	<u>0</u>	<u>0</u>	<u>27429</u>	<u>27207</u>
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0	0	0	0	0
Offering envelopes	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable activities					
Meraki Expenditure	442	0	0	442	348
Presbytery dues	542	0	0	542	0
Stipend	2,748	0	0	2,748	4,365
Minister's expenses	3,203	0	0	3,203	3,726
Pulpit supply	3,023	0	0	3,023	1,940
Other staffing costs	4,055	0	0	4,055	2,412
Fabric repairs & maintenance	4,353	0	0	4,353	12,204
Council Tax	0	0	0	0	545
Heat and light	3,407	0	0	3,407	2,845
Insurance	3,569	0	0	3,569	2,925
Other building costs	112	0	0	112	78
Church Refurbishment	0	0	0	0	0
Printing, stationery and postage	188	0	0	188	30
Other expenses	1,900	0	0	1,900	1,280
	<u>27,542</u>	<u>0</u>	<u>0</u>	<u>27,542</u>	<u>32,698</u>
Governance costs					
Independent examiner's fees	0	0	0	0	0
Other payments					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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. The minimum stipend is £30,135, the maximum stipend in 5th and subsequent years is £37032.

6. Collections for Third Parties

2023	2022
£	£
1076	500
<u>1076</u>	<u>500</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2023 £	2022 £
<u>CAPITAL ACCOUNTS</u>		
Credit Balances held at 31 December (070427.50) now combined with (070427.55)	119417.46	88135.77
Credit Balances held at 31 December (070427.55)	0.00	32548.70
Market Value of Balances at 31 December 202.32	<u>119417.46</u>	<u>120684.47</u>
<u>Interest on the above accounts</u>		
Credit Balance at 31 December 2022	<u>1951.04</u>	<u>24.89</u>