

**The Church of Scotland**

**Hoddum, Kirtle-Eaglesfield & Middlebie Church of Scotland**

**RECEIPTS AND PAYMENTS ACCOUNTS 2024**

**Congregation No: 070427**

**Charity No: SC000722**

**Receipts and Payments**

**Reference and Administrative Information**

**Charity Name:** Hoddum, Kirtle-Eaglesfield & Middlebie

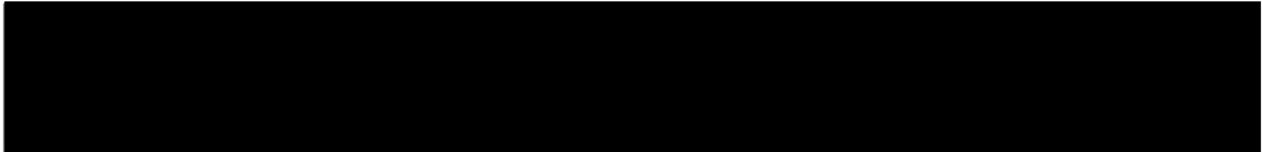
**Charity Registration** SC000722

**Congregation** No. 070427

**Contact Address:**



**Trustees**

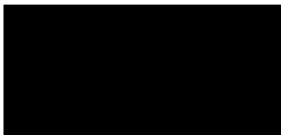


**Principal Office-bearers**

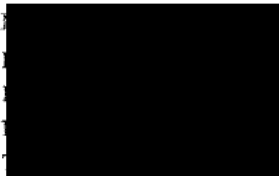
**Moderator:**

**Session Clerk:**

**Church Treasurer:**



**Independent Examiner:**



**Bankers:**

The Bank of Scotland,  
High Street  
Annan  
DG12 6AN

## **Trustees' Annual Report**

**Year Ended 31 December 2024**

### **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.

#### **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 2024 has been one of change - in August the appointment of [REDACTED] as Transition Minister for both ourselves Hoddum, Kirtle Eaglesfield and Middlebie Church and our Linkage partners at Gretna. Regular Sunday services were held at 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. Our Monday afternoon 'Coffee and Chat' sessions have continued to be held allowing members of the congregation and others to get together in a warm space and enjoy a hot drink and a blether. Following the appointment of [REDACTED] there have been minor changes to the times of our services and there are a number additional costs which are shared between ourselves and Gretna as the working arrangements of the Linkage are developed.

With the appointment of a full time minister pro-active work is now underway to develop our relationships within local schools, day centres, care homes and communities. Fund raising during the year included a Market Day, Plant Sale and Christmas Craft Fair, all of which were well received. The church has a Worship Team, which prior to the appointment of [REDACTED] delivered a number of services in support of our programme of worship. The church continues to support other charity's such as the local foodbank at Kate's Kitchen and it is also now providing support as required to the children of our local Primary Schools.

## **Trustees' Annual Report (cont)**

### **Year Ended 31 December 2024**

#### **Financial Review**

The excess of expenditure over income for the 2024 financial year is £1848.12. This loss is due to the increase in Stipend payment to the Church of Scotland and recommencement of Community Charge following the appointment of a Minister. Other items of increased expenditure include Fabric and electricity & fuel. Income for the year is an par with 2023. 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 Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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 20<sup>th</sup> March 2025

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

I report on the accounts of the charity for the year ended 31 December 2024 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

- i. 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:-

22/03/25

**Hoddam, Kirtle-Eaglesfield & Middlebie Church of Scotland**  
**Receipts and Payments Account**  
**Year Ended 31 December 2024**

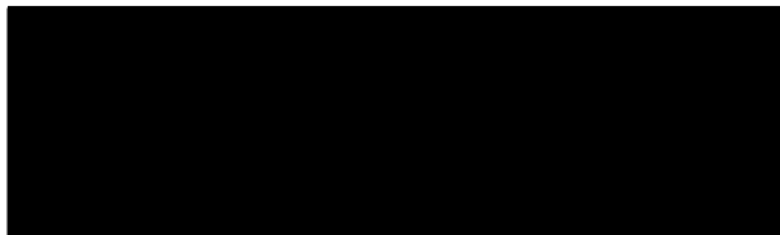
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Receipts</u></b>					
Donations	1,040	0	0	1,040	1,330
Legacies	0	0	0	0	0
Activities for Generating Funds	2,798	0	0	2,798	4,499
Bank & Deposit interest	0	0	0	0	0
Investment income	0	0	0	0	0
	<u>3,838</u>	<u>0</u>	<u>0</u>	<u>3,838</u>	<u>5,829</u>
National Giving Day	0	0	0	0	0
Rental of premises	28	0	0	28	70
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	7906	0	0	7906	4860
Other Receipts	23036	0	0	23036	21530
<b><u>Total Receipts</u></b>	<u><u>34,808</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>34,808</u></u>	<u><u>32,289</u></u>
<b><u>Payments</u></b>					
Costs of generating funds	35,678	0	0	35,678	26,466
Charitable activities	978	0	0	978	1,076
Governance costs	0	0	0	0	0
<b><u>Total Payments</u></b>	<u><u>36,656</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>36,656</u></u>	<u><u>27,542</u></u>
<b>Excess of Receipts over Payments for the year before transfers</b>	<b>-1,848</b>	<b>0</b>	<b>0</b>	<b>-1,848</b>	<b>4,747</b>
Transfers	0	0	0	0	0
<b>Excess of Receipts over Payments for the year</b>	<u><u>-1,848</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>-1,848</u></u>	<u><u>4,747</u></u>

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

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	52,068	0	0	52,068	47,321
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	-1,848	0	0	-1,848	4,747
Bank & deposit balances carried forward	50,220	0	0	50,220	52,068
<b><u>Investments at market value</u></b>				<b>Market Value</b>	
Consolidated Fabric Fund				130237.68	
<b><u>Assets</u></b>					
Gift Aid Receivable	2666	0	0	2666	2573
<b><u>Liabilities</u></b>					
Cost of repair not yet billed	0	0	0	0	0

The accounts were approved by the Trustees on:

For and on behalf of the Trustees



**Session Clerk**

**Treasurer**

## Hoddam, Kirtle-Eaglesfield & Middlebie Church of Scotland

### Statement of Balances

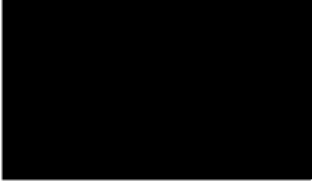
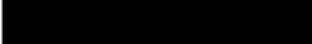
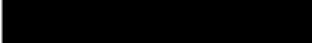
#### Notes to the Accounts

#### 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 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
General Fund	52,068	34,808	36,656	0	50,220
	<u>52,068</u>	<u>34,808</u>	<u>36,656</u>	<u>0</u>	<u>50,220</u>
<b>Restricted funds</b>					
Reserve Fund (Investors' Trust)	48	3	0	0	51
General Fund (Investors Trust)	1619	85	0	0	1,704
General Purposes (Growth Fund)	1108	104	0	0	1,212
Designated Fabric Fund (Investors Trust)	2214	20	0	0	2,234
	110	0	0	0	110
	109	0	0	0	109
	110	0	0	0	110
	<u>5318</u>	<u>212</u>	<u>0</u>	<u>0</u>	<u>5530</u>
<b>Total funds</b>	<u>57,386</u>	<u>35,020</u>	<u>36,656</u>	<u>0</u>	<u>55,750</u>

	Unrestricted Funds 2024 £	Restricted (Guild) Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Donations</b>					
National Giving Day	0	0	0	0	0
WFO Scheme (non Gift Aid)	1204	0	0	1204	1495
Gift Aid Donations	10352	0	0	10352	10480
Tax Recovered on Gift Aid Donations	2,666	0	0	2666	2573
Ordinary Offerings (Open Plate)	2042	0	0	2042	2272
Other Offerings, Donations etc	18544	0	0	18544	10609
	<u>34808</u>	<u>0</u>	<u>0</u>	<u>34808</u>	<u>27429</u>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
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>
<b>Charitable activities</b>					
Meraki Expenditure	366	0	0	366	442
Presbytery dues	542	0	0	542	542
Stipend	8,713	0	0	8,713	2,748
Minister's expenses	1,147	0	0	1,147	3,203
Pulpit supply	2,680	0	0	2,680	3,023
Other staffing costs	4,249	0	0	4,249	4,055
Fabric repairs & maintenance	8,229	0	0	8,229	4,353
Council Tax	670	0	0	670	0
Heat and light	4,658	0	0	4,658	3,407
Insurance	3,322	0	0	3,322	3,569
Other building costs	0	0	0	0	112
Charities	518	0	0	518	0
Printing, stationery and postage	32	0	0	32	188
School Donations	460	0	0	460	0
Other expenses	1,070	0	0	1,070	1,900
	<u>36,656</u>	<u>0</u>	<u>0</u>	<u>36,656</u>	<u>27,542</u>
<b>Governance costs</b>					
Independent examiner's fees	0	0	0	0	0
<b>Other payments</b>					
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 maximum stipend is £37032.

## 6. Collections for Third Parties

2023	2024
£	£
<u>1076</u>	<u>518</u>
<u><u>1076</u></u>	<u><u>518</u></u>

**APPENDIX**

**FUNDS HELD ON BEHALF OF THE CONGREGATION**

**BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	<b>2023</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b><u>CAPITAL ACCOUNTS</u></b>		
Credit Balances held at 31 December (070427.50) .	<u>119417.46</u>	<u>114705.35</u>
<b><u>Interest on the above accounts</u></b>		
Credit Balance at 31 December 2024	<u>1951.04</u>	<u>5561.73</u>

