

**THE CHURCH OF SCOTLAND**

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**HAWICK BURNFOOT CHURCH OF SCOTLAND**

**TRUSTEES' ANNUAL REPORT**

**and**

**RECEIPTS and PAYMENTS ACCOUNTS**

**for the YEAR ENDED 31 DECEMBER 2025**

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**Congregation Number 060350**

**Scottish Charity Number SC004517**

## REFERENCE AND ADMINISTRATIVE INFORMATION

|                               |                                                                                          |
|-------------------------------|------------------------------------------------------------------------------------------|
| Charity Name                  | Hawick Burnfoot Church of Scotland                                                       |
| Charity Registration Number   | SC004517                                                                                 |
| Congregation Reference Number | 060350                                                                                   |
| Contact address               | Hillend Drive Burnfoot Hawick TD9 8DU<br>(Address of Hawick Burnfoot Church of Scotland) |
| Web site                      | <a href="http://www.burnfootparishchurch.org.uk">www.burnfootparishchurch.org.uk</a>     |

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### Trustees from 1/1/25 until date of signing Report and Accounts

|                                                                      |                               |
|----------------------------------------------------------------------|-------------------------------|
| Revd Rachel Wilson (Interim Moderator) up to (25.06.25)              |                               |
| Revd Kwame Ahaligah (Interim Moderator) from (25.06.2025)            |                               |
| Mrs Frances Heafield (Assistant Interim Moderator) from (25.06.2025) |                               |
| R Scott Elliot                                                       | Mrs Carolyn Hogsflesh         |
| Miss Marlynn Kerr                                                    | Mrs Elaine Millar             |
| Mrs Joyce Short                                                      |                               |
| Elders Emeritus                                                      | Mr William Beattie (27.01.24) |

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### Office-bearers

|                             |                                       |
|-----------------------------|---------------------------------------|
| Minister                    | Vacant                                |
| Interim Moderator           | Revd Kwame Ahaligah                   |
| Interim Moderator           | Revd Rachel Wilson until (25.06.2025) |
| Assistant Interim Moderator | Mrs Frances Heafield                  |
| Session Clerk               | Miss Marlynn Kerr                     |
| Treasurer                   | Mrs Joyce Short                       |
| Roll Keeper                 | Mrs Elaine J Millar                   |
| Safeguarding Co-ordinator   | Mr Scott Elliot                       |

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### Groups and Conveners

|                       |                            |
|-----------------------|----------------------------|
| Fabric                | Keith Anderson             |
| Social                | Mrs Elaine J Millar        |
| Stewardship & Finance | Mrs Joyce Short, Treasurer |
| Data Protection       | Mrs Elaine Millar          |
| Safeguarding Panel    | Mr Scott Elliot            |

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|----------------------|------------------------------------------------------------------------------------------------------------|
| Independent Examiner | David Campbell CA, Deans Chartered Accountants and Business Advisors<br>27 North Bridge St, Hawick TD9 9BD |
|----------------------|------------------------------------------------------------------------------------------------------------|

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|         |                                                 |
|---------|-------------------------------------------------|
| Bankers | Bank of Scotland, 7 High Street, Hawick TD9 9DA |
|---------|-------------------------------------------------|

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**HAWICK BURNFOOT CHURCH OF SCOTLAND**  
**Scottish Charity Number SC004517**  
**TRUSTEES' ANNUAL REPORT – Year ended 31 December 2025**

**Structure, Governance and Management**

**Governing Document**

The Church is administered in accordance with the Deed of Constitution (Unitary Form).

**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 Minister, who is a member of the Kirk Session, is elected by the Congregation and inducted by Presbytery. During a vacancy, Presbytery appoints an Interim Moderator who also becomes a member of the Kirk Session.

**Organisational Structure**

The Kirk Session, which is chaired by the Minister or Interim Moderator, held four regular meetings during 2025. The Kirk Session is responsible for the spiritual and temporal affairs of the Church and the Parish.

**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 cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

**Our Mission Statement**



During 2025 we have held regular Sunday worship services, at 10.30am, led by both visiting preachers and our own worship team members. We regularly attract 15– 25 people to these services.

Our Boys' Brigade company meet on Wednesday evenings in Burnfoot Community School during term times, for boys ages 6 to 18. There are 4 Anchors, 9 Junior Session and 10 Company/Senior's boys with 6 Officers/Helpers.

Our Knit Sew and Natter Group meet on the 1<sup>st</sup> and 3<sup>rd</sup> Tuesday of the month with up to 15 ladies coming.

No funerals took place in 2025 conducted by our Interim Moderator.

Church membership at the start of the year was 52. During the year, five of our Congregation became members, four by Profession of Faith and one by Certificate. Two members died, membership therefore stands at 55.

Our Working Groups continue with Group Conveners reporting to the Kirk Session as required, ensuring that the ongoing work of the congregation continues.

Our buildings are valued for insurance purpose at Church £1,798,818.67 and Manse £388,784.13 and are index-linked. Sums insured for contents has been increased to £39,872.11 for Church and Manse and includes cover for malicious and accidental damage, giving us cover for full perils.

The Manse continued to be rented out until 7<sup>th</sup> April 2025 using Cullen Kilshaw as the letting agent.

Our Safeguarding Co-ordinator continues to address matters regarding the protection of vulnerable groups (children and adults). Safeguarding continues to be reported at Kirk Session regular meetings.

Our Digital Media continues to be managed in-house with volunteers operating our AV system as well as updating the church website and our Social Media Presence. The Church website continues to be updated as needed to provide current and relevant information.

We recognise the importance of our church having a presence in the community that allows for relationship building, practical activity and opportunities to share the gospel. To this end we have been involved in joint church events in Burnfoot Community Hub with Hawick Elim, The Church Army, and the Salvation Army during 2025.

Newsletters were produced for our members at various times during the year, and we have been able to organise and deliver Christmas Cards to all the houses in Burnfoot. Our 2025 harvest offering was Groceries and Money, which we donated to Burnfoot Hub Foodshare Project.

Hawick Burnfoot continues to be designated a Priority Area Parish, and we continue to look at ways to utilise the resources produced by the Church of Scotland to resource this status and enjoyed a visit by the Priority Area Team.

Having been vacant since June 2019, we have been thankful for the ways in which we have been served and supported by our Interim Moderator Revd Rachel Wilson, Minister of Ruberslaw Country Parishes up to 25.06.2025 and by Revd Kwame Ahaligah and Assistant Interim Moderator Mrs Frances Heafield from Selkirk & Ashkirk Parish Church, linked with Ettrick & Yarrow Parish Churches since then. The support of other town Ministers in conducting Parish funerals has also been appreciated.

We continue to recognise and acknowledge that in all that is contained in this Report and Accounts, God abundantly blesses us, and we believe that in looking to the future He has a plan for us as a congregation, and for His church in the community of Burnfoot. God is good to us.

## Financial Review

**General Fund** - Our principal regular source of income in 2025 continued to be through our freewill offering scheme, which gave us £8,904. This is an increase of £1,937 compared with 2024. Our open plate offerings gave us £2,314 which is an increase of £771 over 2024.

20 members/couples gave to us using the FWO scheme. Members who gave using the Gift Aid Scheme supplemented by the Gift Aid Small Donations Scheme (GASDS) enabled us to claim back income tax of £1,883 from HMRC, which is a decrease of £308. General Fund expenditure was £22,162 which is under budget by £3,191. As we are in continued vacancy Church of Scotland reimbursed pulpit supply expenses by £3,900. Expenditure from this fund was £1,168 greater than our income. Our General Fund balance is now £3,066 plus £17,150 of investments at cost, giving us a total balance in our General Fund of £20,216.

The Kirk Session made the decision to let the vacant manse and tenants moved in during May 2021 and vacated the manse in April 2025. Rent was paid directly to the General Trustees and held by them for the benefit of the congregation.

**Manse Refurbishment Fund (Restricted)** – Set up to refurbish the manse to Church of Scotland requirements in preparation for a new minister. We are very grateful to Church of Scotland General Trustees who awarded us a grant of £30,000 to assist with this and to another Church in our Presbytery who kindly gave us a donation of £10,000 for this purpose. Including £10,000 rent withdrawn from the Consolidated Fabric Fund the income to this fund was £50,000 with refurbishment costs to date being £32,066 leaving a balance of £17,934

**Legacy Fund** – The Rev J R Spence legacy fund has been used in the past for a variety of one-off expenses outwith the normal running costs of the Church. Interest into this account was £520. Our Legacy Fund balance is £2,068 but does have £15,883 investments at cost, giving us a total balance of £17,951.

**Designated Training Fund** – This fund hasn't been used this year and has a balance of £618.

**Investments** - £9,992 of the General Fund balance continues to be invested in the Church of Scotland Income Fund, and £15,883 of the Legacy Fund balance continues to be invested in the Growth Fund, to produce additional income, and also with the potential for growth of the amounts invested. £7,000 is invested in the Deposit Account.

## Reserves Policy

The General Fund has a balance of £20,216 (including investments at cost) which represents about nine months expenditure when we have a minister in post and is not considered unreasonable. The Legacy Fund continues to be used for essential and desirable projects and now stands at £17,951 (including investments at cost). The balance in the designated Training Fund is £618 and is relatively modest for its purpose.

## 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 Investments (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations for Congregational Finance (as amended by Regulations II 2008), approved by the General Assembly of the Church of Scotland. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf



Marlynn Kerr      Session Clerk

on 1<sup>st</sup> March 2026

**INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of  
HAWICK BURNFOOT CHURCH OF SCOTLAND  
Scottish Charity Number SC004517**

I report on the Accounts of the Charity for the year ended 31st December 2025, which are set out on pages 7-10.

**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 Investments (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 by the Charity and a comparison of the Accounts presented with these 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 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.



David Campbell CA  
Deans Chartered Accountants and Business Advisors  
27 North Bridge Street  
Hawick  
TD9 9BD

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# HAWICK BURNFOOT CHURCH OF SCOTLAND

Scottish Charity Number SC004517

## RECEIPTS and PAYMENTS ACCOUNT for YEAR ENDED 31st DECEMBER 2025

|                                        | UNRESTRICTED FUNDS   |                     |                       | RESTRICTED                  | TOTAL<br>2025<br>£ | Total<br>2024<br>£ |
|----------------------------------------|----------------------|---------------------|-----------------------|-----------------------------|--------------------|--------------------|
|                                        | General<br>Fund<br>£ | Legacy<br>Fund<br>£ | Training<br>Fund<br>£ | Manse<br>Refurbishment<br>£ |                    |                    |
| <b>Receipts</b>                        |                      |                     |                       |                             |                    |                    |
| Donations NOTE 3                       | 13,459               | 0                   | 0                     | 10,000                      | 23,459             | 10,739             |
| Legacies                               | 1,173                | 0                   | 0                     | 0                           | 1,173              |                    |
| Activities for generating funds        | 700                  | 0                   | 0                     | 0                           | 700                | 0                  |
| Bank & Deposit Interest                | 4                    | 0                   | 0                     | 0                           | 4                  | 2                  |
| Investment income                      | 969                  | 520                 | 0                     | 0                           | 1,489              | 1,094              |
|                                        | 16,305               | 520                 | 0                     | 10,000                      | 26,825             | 11,835             |
| Receipts from Consolidated Fabric Fund | 0                    | 0                   | 0                     | 10,000                      | 10,000             | 0                  |
| Grants                                 | 300                  | 0                   | 0                     | 30,000                      | 30,300             | 0                  |
| Other Receipts NOTE 4                  | 4,389                | 0                   | 0                     | 0                           | 4,389              | 0                  |
| <b>TOTAL RECEIPTS</b>                  | <b>20,994</b>        | <b>520</b>          | <b>0</b>              | <b>50,000</b>               | <b>71,514</b>      | <b>11,835</b>      |
| <b>Payments</b> NOTE 5                 |                      |                     |                       |                             |                    |                    |
| Cost of generating funds               | 143                  | 0                   | 0                     | 0                           | 143                | 146                |
| Charitable activities                  | 21,869               | 0                   | 0                     | 32,066                      | 53,935             | 13,641             |
| Governance Costs                       | 150                  | 0                   | 0                     | 0                           | 150                | 150                |
| <b>TOTAL PAYMENTS</b>                  | <b>22,162</b>        | <b>0</b>            | <b>0</b>              | <b>32,066</b>               | <b>54,228</b>      | <b>13,937</b>      |
| Excess for the year                    | -1,168               | 520                 | 0                     | 17,934                      | 17,286             | -2,102             |
| Transfers                              | 0                    | 0                   | 0                     | 0                           | 0                  | 0                  |
|                                        | -1,168               | 520                 | 0                     | 17,934                      | 17,286             | -2,102             |

### STATEMENT of BALANCES as at 31 DECEMBER 2025

|                                                                |               |              |            |               |               |               |
|----------------------------------------------------------------|---------------|--------------|------------|---------------|---------------|---------------|
| <b>Bank &amp; Deposit Balances</b>                             |               |              |            |               |               |               |
| Balances brought forward                                       | 1,234         | 1,548        | 618        | 0             | 3,400         | 15,502        |
| Transfer from CoS deposit fund to Bank of Scotland             | 3,000         | 0            | 0          | 0             | 3,000         | 10,000        |
| <b>Excess of Payments over Receipts over Payments for year</b> | <b>-1,168</b> | <b>520</b>   | <b>0</b>   | <b>17,934</b> | <b>17,286</b> | <b>-2,102</b> |
| <b>Balances carried forward</b>                                | <b>3,066</b>  | <b>2,068</b> | <b>618</b> | <b>17,934</b> | <b>23,686</b> | <b>3,400</b>  |
| <b>Investments at market value</b>                             |               |              |            |               |               |               |
| Church of Scotland Investors Trust                             |               |              |            |               |               |               |
| Income Fund (Cost £9,992/ 875 Units)                           | 9,966         | 0            | 0          | 0             | 9,966         | 9,678         |
| Growth Fund (Cost £15,883/ 3,855 Units)                        | 0             | 26,522       | 0          | 0             | 26,522        | 24,595        |
| Growth Fund (Cost £158/ 270 Units)                             | 1,858         | 0            | 0          | 0             | 1,858         | 1,723         |
| Deposit Fund                                                   | 7,000         | 0            | 0          | 0             | 7,000         | 10,000        |
| Deposit Fund                                                   | 85            |              |            |               | 85            | 85            |
|                                                                | 18,909        | 26,522       | 0          | 0             | 45,431        | 46,081        |
| <b>Assets</b>                                                  |               |              |            |               |               |               |
| Gift Aid tax receivable                                        | 1,572         | 0            | 0          |               | 1,572         | 1,241         |
| GASDS tax receivable                                           | 730           | 0            | 0          |               | 730           | 345           |

The accounts were approved by the Kirk Session on 1st March 2026

Marlynn Kerr Session Clerk

Joyce Short Treasurer

Marlynn Kerr

Joyce Short

**HAWICK BURNFOOT CHURCH OF SCOTLAND** Scottish Charity Number SC004517  
**Notes to the Accounts**

**1. Trustee Remuneration and related party transactions**

No remuneration was paid to any Trustee during the year.

During the year no Trustee received reimbursement of expenses incurred

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

**2. Movement of Funds**

|                                     | At 1/1/25<br>£ | Receipts<br>£ | Payments<br>£ | Transfers<br>£ | At 31/12/25<br>£ |
|-------------------------------------|----------------|---------------|---------------|----------------|------------------|
| Unrestricted Funds - General Fund   | 1,234          | 20,994        | 22,162        | 3,000          | 3,066            |
| Legacy Fund                         | 1,548          | 520           | 0             | 0              | 2,068            |
| Designated Training Fund            | 618            | 0             | 0             | 0              | 618              |
| Restricted Funds - Manse Renovation | 0              | 50,000        | 32,066        | 0              | 17,934           |
| <b>Total Funds</b>                  | <b>3,400</b>   | <b>71,514</b> | <b>54,228</b> | <b>3,000</b>   | <b>23,686</b>    |

Purpose of Funds

Designated

**Training** – to provide funds for the education and training for our members and young people both locally and nationally

Restricted

**Manse Refurbishment** - to refurbish manse to Church of Scotland requirements in preparation for a new minister

**3. Analysis of Donations**

|                                  | General<br>Fund<br>£ | Legacy<br>Fund<br>£ | Training<br>Fund<br>£ | Manse<br>Refurbish-<br>ment<br>£ | TOTAL<br>2025<br>£ | Total<br>2024<br>£ |
|----------------------------------|----------------------|---------------------|-----------------------|----------------------------------|--------------------|--------------------|
| FWO Scheme-Gift Aided excl GASDS | 7,159                | 0                   | 0                     | 0                                | 7,159              | 5,265              |
| Non Gift Aided                   | 1,745                | 0                   | 0                     | 0                                | 1,745              | 1,702              |
| Tax recovered on Gift Aid        | 1,078                | 0                   | 0                     | 0                                | 1,078              | 1,697              |
| Tax recovered under GASDS        | 805                  | 0                   | 0                     | 0                                | 805                | 494                |
| Open Plate Offerings             | 2,314                | 0                   | 0                     | 0                                | 2,314              | 1,543              |
| Other Donations                  | 358                  | 0                   | 0                     | 10,000                           | 10,358             | 38                 |
|                                  | <b>13,459</b>        | <b>0</b>            | <b>0</b>              | <b>10,000</b>                    | <b>23,459</b>      | <b>10,739</b>      |

**4. Analysis of Other Income**

|                            | General<br>Fund<br>£ | Legacy<br>Fund<br>£ | Training<br>Fund<br>£ | Manse<br>Refurbish-<br>ment<br>£ | TOTAL<br>2025<br>£ | Total<br>2024<br>£ |
|----------------------------|----------------------|---------------------|-----------------------|----------------------------------|--------------------|--------------------|
| Repayment of Pulpit Supply | 3,900                | 0                   | 0                     | 0                                | 3,900              | 0                  |
| Life and Work Donations    | 168                  | 0                   | 0                     | 0                                | 168                | 0                  |
| Council Tax Refund         | 321                  | 0                   | 0                     | 0                                | 321                | 0                  |
|                            | <b>4,389</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>                         | <b>4,389</b>       | <b>0</b>           |

## Notes to the Accounts (continued)

## 5. Analysis of Payments

|                                    | General Fund<br>£ | Legacy Fund<br>£ | Training Fund<br>£ | Manse<br>refurbishment<br>£ | TOTAL<br>2025<br>£ | Total<br>2024<br>£ |
|------------------------------------|-------------------|------------------|--------------------|-----------------------------|--------------------|--------------------|
| <b>Cost of generating funds</b>    |                   |                  |                    |                             |                    |                    |
| Free Will Offering Envelopes       | 143               | 0                | 0                  | 0                           | 143                | 146                |
|                                    | 143               | 0                | 0                  | 0                           | 143                | 146                |
| <b>Charitable activities</b>       |                   |                  |                    |                             |                    |                    |
| Giving to Grow Contribution        | 10,161            | 0                | 0                  | 0                           | 10,161             | 10,005             |
| less vacancy allowance             | 0                 | 0                | 0                  | 0                           | 0                  | 7,884              |
|                                    | 10,161            | 0                | 0                  | 0                           | 10,161             | 2,121              |
| Presbytery Dues                    | 242               | 0                | 0                  | 0                           | 242                | 350                |
|                                    | 10,403            | 0                | 0                  | 0                           | 10,403             | 2,471              |
| <b>Local Staffing</b>              |                   |                  |                    |                             |                    |                    |
| Minister's travel/phone            | 40                | 0                | 0                  | 0                           | 40                 | 28                 |
| Pulpit supply                      | 4,152             | 0                | 0                  | 0                           | 4,152              | 4,362              |
|                                    | 4,192             | 0                | 0                  | 0                           | 4,192              | 4,390              |
| <b>Property</b>                    |                   |                  |                    |                             |                    |                    |
| Repairs/maintenance                | 686               | 0                | 0                  | 31,772                      | 32,458             | 612                |
| Manse Council tax                  | 321               | 0                | 0                  | 0                           | 321                | 0                  |
| Heat & Light                       | 3,127             | 0                | 0                  | 294                         | 3,421              | 2,359              |
| Insurance                          | 1,733             | 0                | 0                  | 0                           | 1,733              | 1,628              |
|                                    | 5,867             | 0                | 0                  | 32,066                      | 37,933             | 4,599              |
| <b>Other Local Costs</b>           |                   |                  |                    |                             |                    |                    |
| Advertising                        | 403               | 0                | 0                  | 0                           | 403                | 367                |
| Copyright Licence                  | 195               | 0                | 0                  | 0                           | 195                | 190                |
| Life & Work Costs                  | 168               | 0                | 0                  | 0                           | 168                | 84                 |
| Outreach                           | 354               | 0                | 0                  | 0                           | 354                | 1,096              |
| Other Local Costs                  | 287               | 0                | 0                  | 0                           | 287                | 349                |
| Childrens Ministry                 | 0                 | 0                | 0                  | 0                           | 0                  | 95                 |
|                                    | 1,407             | 0                | 0                  | 0                           | 1,407              | 2,181              |
| <b>Total charitable activities</b> | 21,869            | 0                | 0                  | 32,066                      | 53,935             | 13,641             |
| <b>Governance Costs</b>            |                   |                  |                    |                             |                    |                    |
| Independent Examiner Fees          | 150               | 0                | 0                  | 0                           | 150                | 150                |

## 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 & 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 of service was £39,856.

## 7. Collections made and disbursed to Third Parties

Harvest Offering and Donations to Burnfoot Community Hub Foodshare Project

| 2025 | 2024 |
|------|------|
| £    | £    |
| 52   | 118  |

APPENDIX

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

**Consolidated Fabric Fund - Revenue**

Credit balance held at 31st December

| 2025   | 2024   |
|--------|--------|
| £      | £      |
| 10,787 | 18,090 |

**Note to Appendix**

Rental of Manse paid direct to General Trustees

Return of Deposit

Interest

| £      | £     |
|--------|-------|
| 2,025  | 8,100 |
| 675    |       |
| 790    | 707   |
| 3,490  | 8,807 |
|        |       |
| 550    | 567   |
| 243    | 972   |
|        | 1,880 |
|        | 243   |
| 10,000 |       |
| -7,303 | 5,145 |

CoS Support/Admin Costs

Management Fee

Repair Costs

Overallocated rent 2023

Transferred to Bank of Scotland Manse Restoration Fund

**Total Credited**