



The Church of Scotland

Presbytery of Edinburgh and West Lothian

**Edinburgh: Meadowbank and Willowbrae
Church of Scotland**

**1A Willowbrae Road & 83 London Road
EDINBURGH**

**Report of the Trustees and Financial Statements
For the Year ended 31 December 2024**

Congregation No: 010124

Charity No: SC 000963

Report of the Trustees and Financial Statements

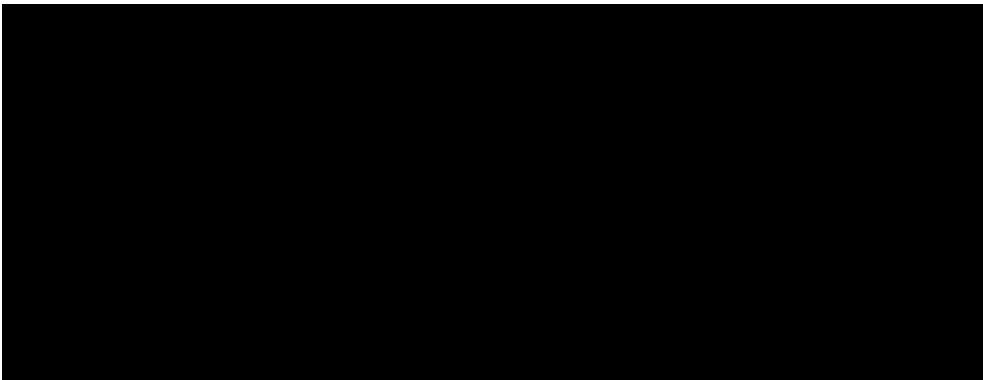
For the Year ended 31 December 2024

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Reference and Administrative Information

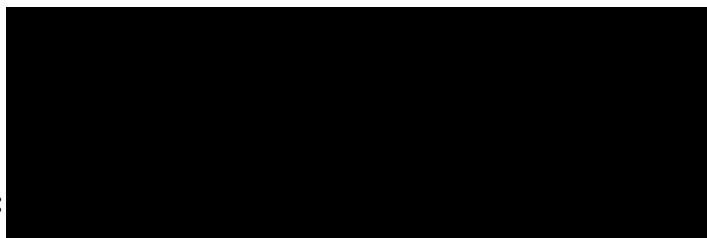
Charity Name: Edinburgh: Meadowbank and Willowbrae Church of Scotland.
Charity Registration No.: SC000963
Congregational Reference No.: 010124
Contact Address: Meadowbank Church, 83 London Road, Edinburgh EH7 5TT

Trustees (Members of Kirk Session)




Principal Office-bearers

Session Clerk:
Treasurer:
Assistant Treasurer:
Minister:
Interim Moderator:



Independent Examiner:


Hollis Accounting Limited
Chartered Accountants
3, Melville Crescent
Edinburgh EH3 7HW

Bankers:

Bank of Scotland plc
153 Portobello High Street
Edinburgh
EH15 1AG

Trustees' Annual Report for the year ended 31 December 2024

Structure, Governance and Management

Governing Document

The congregation is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. Meadowbank and Willowbrae is a Parish Church within the Church of Scotland serving a community in the North East area of Edinburgh. A Parish Church exists to serve all the people living within the Parish irrespective of their individual beliefs or religious affiliation.

Recruitment and Appointment of Trustees

The Church is administered by the Kirk Session and 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.

Organisational Structure

The Kirk Session, which meets regularly is responsible for spiritual and temporal 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.

Church membership flows from a 'public profession of faith' or transference from another congregation. Membership is a requirement for participation in the Courts of the Church. However, worship is open to all as is the provision of pastoral support and inclusion in Church-based community activities. The Church of Scotland has an "open" communion table to members of any branch of the Church. Outreach of the congregation is for all and not just members.

The purposes of the Church are as in the 5 Marks of Mission

- To proclaim the Good News of the Kingdom
- Nurturing Communities: To teach, baptise, and nurture new believers
- Serving Communities: to respond to human need by loving service
- Witnessing Communities: To seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation
- Worshipping Communities: To strive to safeguard the integrity of creation and sustain and renew the life of the earth

Trustees' Report (continued)

In furtherance of these purposes:

On 5th of August 2024 [REDACTED] of Full Word and Sacrament was inducted on a reviewable charge to Edinburgh: Meadowbank and Willowbrae Church.

With regards to the Presbytery Plan, the Kirk Session agreed to accept the decision of the Deployment Group that the Willowbrae building be sold and the Meadowbank Building be retained. From January 2025 weekly Sunday worship has commenced at Meadowbank. The current hall lets, and community groups continue in the Willowbrae building. A Closing and Thanksgiving service for the Willowbrae Building has been arranged for 8th June 2025.

Our Church:

Provides facilities for worship, fellowship and the enriching of community life.

Provides regular opportunities for worship and celebration and the teaching of the Christian Faith.

Provides pastoral care to the people in the parish in times of difficulty, illness, bereavement, crisis and stress. The Minister is called on to conduct funerals of persons not members of the congregation. So, the community at large is served, not just the membership.

Through its Minister and office bearers, it offers spiritual counselling, advice and support to anyone living in the parish.

Provides social and recreational facilities for groups of all ages within the Church and community groups throughout the week – Cook Club, Knitting Group, Fellowship Group, Warm Welcome, Babies and Toddlers, Tap into IT, children and young people, e.g. Messy Church, Brownies and Guides.

Also supports the work of religious and charitable bodies beyond the immediate area, and beyond the wider work of the Church of Scotland. In 2024 we gave financial support, along with our interest and prayers, to the following charities:

[REDACTED] Four Square, Sat 7, Edinburgh Young Carers, Christian Aid, Mary's Meals, Try Praying, Tearfund, Venture Scotland, Edinburgh City Mission, Tabeetha School and Mercy Ships.

We continue to make weekly donations of food and monies to the local Basic Bank based at Wilson Memorial Church.

Achievements and Performance

Here are some aspects and comments on our work during 2024.

Our Pastoral Care team continues with its valuable work making regular visits and telephone calls to those that require it and visits to those in nursing homes and hospital.

Trustees' Report (continued)

We continue our links with the local schools and a children's center in our parish. We have links with the 'Conversation Café' Salaam Project of Edinburgh City Mission.

We commenced Messy Church in December 2023 which has been well attended.

We continue our links with other denominations in our parish through prayer and vigils.

The Worship Team continue to lead monthly services at Lauder Lodge Care Home and now lead monthly service at Marionville Care Home with permission from St Margaret's Church.

The Worship Team have also led Monthly Monday services at 2pm in the Willowbrae Building as an alternative to Sunday services and these have been well attended and appreciated by the local community.

We continue to engage with Portobello and Joppa Church with our monthly prayer meetings and our minister and an elder volunteer at their holiday clubs. We plan to work closer in the future in joint ventures.

We are keeping all our social media accounts up-to-date and communicating with the congregation with a regular newsletter sent via email and post.

The Kirk Session agreed to run the Alpha Course for 11 weeks in January 2025 the congregation have supported this and have engaged enthusiastically. This has been very encouraging as through the discussions giving an opportunity to talk about their faith many for the first time. A hot lunch was provided and this also has been appreciated.

The Kirk Session have planned a facilitated Away Day in May to discern our Mission.

Some of our elders and members have assisted at Scripture Union Camps. The social events we have ran in 2024 have been very well attended and we continue to plan more in 2025 with a new hospitality team.

Plans for the Future

As we look ahead, Meadowbank and Willowbrae Church is committed to building upon the foundations laid in 2024, navigating the changes brought about by the Presbytery Plan, and embracing new opportunities for ministry and service.

The primary focus for 2025 will be the establishment of a vibrant and welcoming community at Meadowbank, now our sole location for weekly Sunday worship. The closure of the Willowbrae building, while a significant transition, provides an opportunity to consolidate our resources and focus our core mission. We are committed to ensuring a smooth transition for all members and community groups who have made Willowbrae their home.

Trustees' Report (continued)

The Thanksgiving Service on June 8th, 2025, will be a moment to honour the building's legacy, recognise the years of blessing and celebrate the memories shared within its walls.

The success of the Alpha Course in early 2025 has highlighted a deep spiritual hunger within our congregation and the wider community. We plan to explore further opportunities for faith development and theological exploration, potentially through small group studies, discipleship workshops, and guest speakers. We aim to create spaces where people can ask questions, share their experiences, and deepen their understanding of the Christian faith.

The Kirk Session's facilitated Away Day in May 2025 will be pivotal in discerning our mission and developing a strategic plan for the future. We will reflect on our strengths, identify areas for growth, and explore new ways to engage with the changing needs of our parish. This process will primarily be a time of focused reflection, discernment, and prayer, as we seek the Lord's guidance for our future direction. We will set aside time to listen attentively to the Spirit, allowing God to shape our vision and equip us for the work ahead, ensuring that our plans are grounded in the realities of our context.

We will continue to strengthen our partnerships with local community groups, and other denominations. Our commitment to ecumenical cooperation remains strong, and we will actively seek opportunities to work together on joint projects and initiatives, as well as joint worship events. We will look to expand our involvement with the local schools in our area.

Our social media presence and communication channels will be further developed to enhance our outreach and engagement. We will explore new ways to use technology to connect with people of all ages and backgrounds, ensuring that our message of hope and love reaches a wider audience.

We are committed to building upon the success of our social events and fostering a strong sense of community. The new Hospitality Team will play a vital role in creating welcoming and inclusive spaces where people can connect and build relationships. We aim to offer a diverse range of activities and events that cater to the interests and needs of our congregation and the wider community.

Our commitment to serving the vulnerable and marginalized remains unwavering. We will continue to support local charities and initiatives, including the Basic Bank at Wilson Memorial Church, and explore new ways to address the needs of those facing hardship and isolation.

Finally, we will continue to explore ways to make our buildings and activities more environmentally sustainable. We recognize our responsibility to care for God's creation and will strive to minimize our environmental impact.

Trustees' Report (continued)

In all our endeavours, we will seek to be guided by the Holy Spirit, trusting in God's provision and faithfulness. We are confident that, with God's help, Meadowbank and Willowbrae Church will continue to be a beacon of hope and a source of blessing to our community for years to come.

Financial Review

The Church receives its core funding from its members offerings and Gift-Aid recoveries. Other income arises from renting out the Church Halls, Investment Income and “fund raising” activities.

Donations are up by £6,027, and the Tax Recovered on Gift Aided Donations is £7,128 (£4,721 in 2023). We have seen an increase in the income derived from our Unit Trusts Investments - which are held by the Consolidated Fabric Fund of the Church of Scotland (see Appendix).

On the expenditure side, our running cost have increase due to running two Churches. Expenditure for the year is £123,546 (2023: £75,980). The net deficit for the year is £61,731 (2023: deficit of £10,618, excluding the ‘Transfer of Union’ balance).

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held Unrestricted cash funds of £117,698 (2023: £179,449) and £9,544 (2023: £9,544) designated for the purposes specified in Note 2 of the accounts.

Investments with a market value of £48,243 (2023: £46,370) are held in the Church of Scotland Investors Trust and are available for the general purposes of the Church.

Funds held by the General Trustees which can be applied for by the Church to pay for agreed purposes are shown in the Appendix.

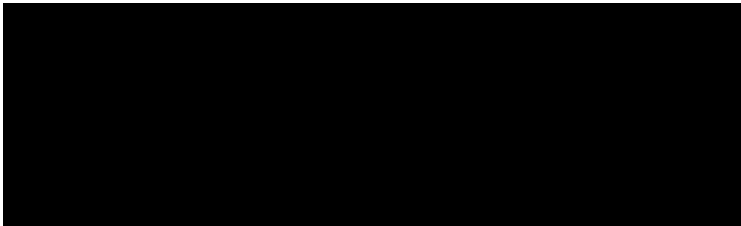
The Church also held £2,399 (2023:£2,379) of restricted funds and £512 (2023: £512) of endowment funds which are held for the purposes specified in Note 2.

Trustees' Report (continued)

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,



Date

Independent Examiner's Report to the Trustees of Edinburgh: Willowbrae Parish Church of Scotland.

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 13.

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.

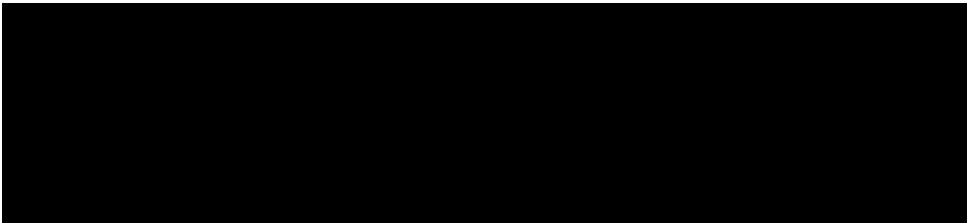
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.



Hollis Accounting Limited
Chartered Accountants
3, Melville Crescent
Edinburgh,
EH3 7HW

Date

Receipts and Payments Account**Year ended 31 December 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note					
Donations, Legacies & Tax Recovered	3	39,259	20	-	39,279	35,372
Activities for Generating Funds		2,454	-	-	2,454	2,188
Use of Premises		7,750	-	-	7,750	9,103
Bank interest		131	-	-	131	30
Investment Income		6,547	-	-	6,547	3,684
Receipts from General Trustees		-	-	-	-	10,281
Other Receipts		910	-	-	910	182
Third Party Collections		-	4,744	-	4,744	4,522
Transfer of Union balance		-	-	-	-	161,871
<u>Total Receipts</u>		57,051	4,764	-	61,815	227,233
		2024 £	2024 £	2024 £	Total 2024 £	Total 2023 £
<u>Payments</u>	4					
Costs of generating funds		-	-	-	-	147
Charitable activities		57,612	63,954	-	121,566	74,813
Governance costs		1,980	-	-	1,980	1,020
<u>Total Payments</u>		59,592	63,954	-	123,546	75,980
Excess of Receipts over Payments for the year before transfers		(2,541)	(59,190)	-	(61,731)	151,253
Transfers		(59,210)	59,210	-	-	-
Excess of Receipts over Payments for the year		(61,751)	20	-	(61,731)	151,253

Statement of Balances**At 31 December 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances		188,993	2,379	512	191,884	40,631
<i>brought forward</i>						
<u>Movement in year:</u>						
Excess of Receipts over Payments for the year		(61,751)	20	-	(61,731)	151,253
Bank & deposit balances						
carried forward		<u>127,242</u>	<u>2,399</u>	<u>512</u>	<u>130,153</u>	<u>191,884</u>
<u>Fixed Assets</u>						
Buildings		475,000			475,000	475,000
Investments at Market Value		<u>48,243</u>			<u>48,243</u>	<u>47,102</u>
<i>(Cost £39,372)</i>						
<u>Assets</u>						
Sunday Collection 31/12/23		-				338
Gift Aid (Est for Dec)		<u>482</u>				<u>400</u>
<u>Liabilities</u>						
Accruals Prof Fees		1,260				1,980
Other creditors SSE Gas Supply		<u>3,212</u>				<u>-</u>

The accounts were approved by the Kirk Session and Financial Board on

For and on behalf of the Kirk Session and Financial Board

Session Clerk_____
Treasurer

Notes to the Accounts

Year ending 31 December 2024

Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 2024.

The total donated to the charity by trustees in 2024 is £7,160 (2023: £4,840).

2. Movements in Funds

	At 1 Jan				At 31 Dec
	2024	Receipts	Payments	Transfers	2024
	£	£	£	£	£
Unrestricted funds					
General Fund	179,449	57,051	(59,592)	(59,210)	117,698
Designated Legacy Fund	9,544	-	-	-	9,544
	188,993	57,051	(59,592)	(59,210)	127,242
Restricted funds					
Flower Fund	455	20		-	475
Fabric Fund	-	-	(59,150)	59,150	-
Church Worker Fund	1,436	-			1,436
Defibrillator Fund	488	-			488
Other Restricted	-	4,744	(4,804)	60	-
	2,379	4,764	(63,954)	59,210	2,399
Endowment Funds					
Miss Moffat memorial Fund	512	-	-	-	512
	512	-	-	-	512
Total funds	191,884	61,815	(123,546)	-	130,153

Purposes of Designated Funds

Designated Legacy Fund: This fund was started with a £10,000 received.

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Fabric Fund: This is a fund consisting of grants for Fabric and other Building expenditure and the relevant expenses.

Church Worker Fund: This was a fund transferred at Union and is for support of the workers directly employed by the congregation.

Defibrillator Fund: This was a fund transferred at Union and is for the ongoing costs of the defibrillator.

Other restricted funds: These are 3rd party collections.

Purposes off Endowment Funds

Miss Moffat memorial Fund: This fund transferred at Union and is to purchase Bibles for those leaving Bible class.

Transfers in the year were from unrestricted to restricted funds as agreed by Trustees

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
3. Analysis of Donations and legacies				
Offerings	32,031	-	32,031	26,004
Tax Recovered on Gift Aid Dona	7,128	-	7,128	4,721
Legacies	-	-	-	-
Other Offerings, (Flower Fund) Donations etc	-	20	20	165
Other donations	<u>100</u>	<u>-</u>	<u>100</u>	<u>4,482</u>
	<u>39,259</u>	<u>20</u>	<u>39,279</u>	<u>35,372</u>
4. Analysis of Payments				
Costs of generating funds				
Free Will Offering envelopes	<u>-</u>	<u>-</u>	<u>-</u>	<u>147</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>147</u>
Charitable activities				
Giving to Grow allocation	43,989	-	43,989	26,605
Presbytery dues	989	-	989	539
Minister's expenses	39	-	39	-
Pulpit supply	1,627	-	1,627	1,466
Other staffing costs	1,200	-	1,200	1,515
Fabric repairs & maintenance	-	20,140	20,140	12,161
Council Tax	-	-	-	(2,860)
Heat and light	-	18,698	18,698	7,248
Insurance	-	12,533	12,533	13,262
Cleaning	221	7,779	8,000	5,172
Church office expenses	2,386	-	2,386	985
Printing, stationery	545	-	545	1,058
Youth & Children Worker	-	-	-	-
Flowers	-	-	-	143
Organ & Music	1,736	-	1,736	697
Other expenses	3,398	-	3,398	959
Outreach - Broadband +	1,482	-	1,482	1,023
Third Party Collections and dona	<u>-</u>	<u>4,804</u>	<u>4,804</u>	<u>4,840</u>
	<u>57,612</u>	<u>63,954</u>	<u>121,566</u>	<u>74,813</u>
Governance costs				
Accounts & Independent Examin	<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>1,020</u>
	<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>1,020</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. 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 **£31,642** and the maximum stipend (in the fifth and subsequent years of service) **£38,884**.

6. Assets

The Manse (New Restalrig) is owned by the charity, and was valued at £475,000 in 2013. Ownership of all other buildings is vested in the General Trustees of the Church of Scotland.

No consideration is payable for the use of these assets and expenditure incurred on the repair, maintenance and insurance of these assets is included in the expenditure shown in the Receipts and Payments Account.

Investments

Investments are shown at market value on the Statement of Balances.

Investments comprise the following:

Church of Scotland Investors Trust

	2024	2024	2024	2023	2023
	Number	Cost	Market	Number	Market
	of Units		Value	of Units	Value
	£	(p)	£	£	£
Growth Fund Units	1,430	638	9,123	1,430	7,605
Income Fund Units	3,537	1,106	39,119	3,537	38,765
			48,243		46,370

	2024	2023
7 Collections for Third Parties	£	£
██████	250	-
Care Fund	276	-
Children First	70	-
Christian Aid	1,580	1,752
Church of Scot Appeal	360	-
City Mission	311	-
Crossreach	-	285
Cutting Edge Theatre	-	210
Edin Young Carers	254	-
Edinburgh City Mission	300	215
Erskine	80	-
Fishermen Mission	-	323
Four Square Change	270	-
Fresh Start	-	474
Mary's Meals	300	-
Mularge Hospital MALAWI	-	212
Open Hand	-	231
Pedal for Poverty	-	250
Remembrance Sunday	-	100
Richmond Hope	-	40
Satelite 7	237	-
Stepping Stones	-	184
Street Pastors	-	220
Try Praying	223	-
Venture Scotland	293	-
Water Aid	-	343
	4,804	4,840

Meadowbank and Willowbrae Church: Edinburgh

Appendix I

Funds held on behalf of the congregation by the Church of Scotland General Trustees

For the Year ended 31 December 2024

	2024	2023
<u>CAPITAL ACCOUNT</u>	<u>£</u>	<u>£</u>
Credit Balances held at 31 December at cost	1,856,900	1,856,900
Market Value 31/12/2024	2,021,382	
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	141,848	67,672