

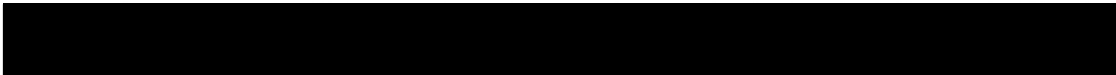
Ferniehill Evangelical Church  
Trustees' Annual Report and Accounts for the year ended 31.03.22

Scottish Charity Number SCO14446

Current trustees



Contact address



Recruitment and appointment of Trustees

The church trustees are the current elders of the church, excluding any employee, which are appointed according to the constitution and ratified by the members of the church.

Governing document

The church is governed by the elders and its purpose and administration arrangements are detailed in our constitution.

Charitable purposes

Our purpose as a charitable organisation is for the advancement of the Christian faith both in the immediate community of the church and supporting individuals and projects overseas.

Activities

In the past year the easing of Covid restrictions has meant a return to in person activities within the church building and community. The parent and toddler group returned to weekly Thursday morning groups with a regular attendance of around 20. The kids' club was re-established on a fortnightly basis on Friday afternoons with a variable attendance of 8-20 primary school children. There was a summer outing and Christmas event.

Messy Church on the third Saturday of each month returned to in-person with a very variable attendance on a Saturday morning. At Christmas a final event was held in view of the planned building work starting and a drop in numbers.

The regular teenage club for the community, called Blast, moved to a fortnightly Friday evening slot with a regular attendance of 15 or above. The club is open to all and has been a real opportunity for youngsters in the community to meet in a safe

space, learn skills, have fun and explore some of the issues affecting teenagers locally and more widely.

The Sunday services returned to in-person attendance. The all-age service remained at 11 am and a communion service was held on a fortnightly basis in the evening. The midweek homegroups returned to in-person attendance with alternate week prayer meetings taking place via Zoom.

Along with other churches we continue to support the Food Bank based at the Tron in Moredun as well as providing a team for the Edinburgh Care Van regularly throughout the year.

The income of the church continues to come from the generous giving of its members and we continue to give regular support to missionaries, missionary organisations and overseas charities involved in humanitarian work.

The building project contract was signed in January 2022 to commence in April 2022 with Clark Joiners performing the construction work with GLM architects providing the project management.

The application process for opening a bank account for Ferniehill Evangelical SCIO was a lengthy process but eventually achieved. It is anticipated that the winding up process of Ferniehill Evangelical Church will be complete by the end of the next financial year and the charity will operate as a SCIO.

#### Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

#### Employees

[REDACTED] finished her contract with Ferniehill in July 2021 as planned. At present there are no employees although it is our intention to employ a full-time pastor and the search for a suitable candidate has begun.

#### Reserves

There is a substantial amount of funds in the building fund but it is anticipated that a secured loan may be required.

Approved by the Trustees [REDACTED] on their behalf

30<sup>th</sup> Nov. 2022.

# APPENDIX 3



## Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

FERNIEHILL EVANGELICAL CHURCH

Registered charity number

SC 014446

On the accounts of the charity for the period

Period start date

Day	Month	Year
01	04	2021

Period end date

Day	Month	Year
31	03	2022

Set out on pages

1-6

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts Regulations. 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 [other than that disclosed on the attached page\*]

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.

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Date:

29/12/22

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**



**Ferniehill Evangelical Church**

**SC014446**

**Receipts and payments accounts**

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2021		31	03	2022

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	59,386	172,085			231,471	97,181
Legacies					-	2,000
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	45				45	246
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
<b>A1 Sub total</b>	<b>59,431</b>	<b>172,085</b>	<b>-</b>	<b>-</b>	<b>231,516</b>	<b>99,427</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>59,431</b>	<b>172,085</b>	<b>-</b>	<b>-</b>	<b>231,516</b>	<b>99,427</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	15,055	5,880			20,935	36,368
Grants and donations	3,962	9,395			13,357	13,124
Governance costs:						
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>19,017</b>	<b>15,275</b>	<b>-</b>	<b>-</b>	<b>34,292</b>	<b>49,492</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>19,017</b>	<b>15,275</b>	<b>-</b>	<b>-</b>	<b>34,292</b>	<b>49,492</b>
<b>Net receipts / (payments)</b>	<b>40,414</b>	<b>156,810</b>	<b>-</b>	<b>-</b>	<b>197,224</b>	<b>49,935</b>
<b>A5 Transfers to / (from) funds</b>						
	(14,761)	14,761			-	
<b>Surplus / (deficit) for year</b>	<b>25,653</b>	<b>171,571</b>	<b>-</b>	<b>-</b>	<b>197,224</b>	<b>49,935</b>





## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)


**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**


### Additional analysis (1)

### Analysis of receipts and payments

## 1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Receipts from church members	33,148	172,085			205,233	82,659
Tax refund	26,238				26,238	14,522
					-	-
					-	-
<b>Total</b>	<b>59,386</b>	<b>172,085</b>	<b>-</b>	<b>-</b>	<b>231,471</b>	<b>97,181</b>

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## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Legacies			-	2,000
Grant towards building fund			-	-
			-	-
			-	-
<b>Total</b>	-	-	-	2,000

### 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	

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#### 4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Cleaning / Maintenance	3,355				3,355	3,038
Utilities	3,524				3,524	1,822
Catering	-				-	-
Speakers expenses	2,465				2,465	595
Printing / stationery	856				856	118
Telephone	276				276	294
Misc church activities (eg Sunday Club)	2,070				2,070	2,504
Repairs / Renewals	-				-	-
Sundry purchases / expenses	772	2,441			3,213	3,861
Insurance	1,737				1,737	1,634
Salaries and employment costs		3,439			3,439	22,502
<b>Total</b>	<b>15,055</b>	<b>5,880</b>	<b>-</b>	<b>-</b>	<b>20,935</b>	<b>36,368</b>



## Ferniehill Evangelical Church

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## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>General Fund</b>						
<b>Receipts</b>						
Donations	59,386				59,386	44,791
Legacies					-	2,000
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	45				45	246
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>Sub total</b>	<b>59,431</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,431</b>	<b>47,037</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>59,431</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,431</b>	<b>47,037</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	15,055				15,055	10,986
Grants and donations	3,962				3,962	3,534
Governance costs:						
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
<b>Sub total</b>	<b>19,017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,017</b>	<b>14,520</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>19,017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,017</b>	<b>14,520</b>
<b>Net receipts / (payments)</b>	<b>40,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,414</b>	<b>32,517</b>
<b>Transfers to / (from) funds</b>	<b>(14,761)</b>				<b>(14,761)</b>	<b>(17,517)</b>
<b>Surplus / (deficit) for year</b>	<b>25,653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,653</b>	<b>15,000</b>

## Nature and purpose of funds

General Fund: Covers day-to day expenditure and is used to top up restricted funds (missionary, special etc) as required.

## Ferniehill Evangelical Church

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## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Missionary/ Special Fund	Full Time Worker Fund	Building Reserve Fund	Sunday Club / Camp Fund		
<b>Receipts</b>						
Donations	5,915	6,510	159,660	-	172,085	52,390
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>Sub total</b>	<b>5,915</b>	<b>6,510</b>	<b>159,660</b>	<b>-</b>	<b>172,085</b>	<b>52,390</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>5,915</b>	<b>6,510</b>	<b>159,660</b>	<b>-</b>	<b>172,085</b>	<b>52,390</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		3,439	2,441		5,880	25,382
Grants and donations	9,395				9,395	9,590
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
<b>Sub total</b>	<b>9,395</b>	<b>3,439</b>	<b>2,441</b>	<b>-</b>	<b>15,275</b>	<b>34,972</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>9,395</b>	<b>3,439</b>	<b>2,441</b>	<b>-</b>	<b>15,275</b>	<b>34,972</b>
<b>Net receipts / (payments)</b>	<b>(3,480)</b>	<b>3,071</b>	<b>157,219</b>	<b>-</b>	<b>156,810</b>	<b>17,418</b>
<b>Transfers to / (from) funds</b>	<b>4,980</b>	<b>-</b>	<b>9,781</b>	<b>-</b>	<b>14,761</b>	<b>17,517</b>
<b>Surplus / (deficit) for year</b>	<b>1,500</b>	<b>3,071</b>	<b>167,000</b>	<b>-</b>	<b>171,571</b>	<b>34,935</b>

## Nature and purpose of funds

Missionary / Special Fund is to support missionaries and other causes. The church employed a part time family support worker until July 2021. The full time worker fund is used to cover the cost of their salary. The Sunday Club / Camp fund is used for financial assistance to children affiliated to the church to attend summer camps. The Building Reserve fund is to finance a proposed extension to the church building and improvements to facilities. The restricted funds are topped up by transfers from the general fund as required.