

## APPENDIX 1



**Trustees' Annual Report for the period**

Period start date

Period end date

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2023		31	03	2024

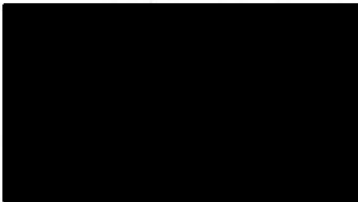
Office of the Scottish Charity Regulator

### Reference and administration details

Charity name	FERNIEHILL EVANGELICAL CHURCH SCIO
Other names charity is known by	
Registered charity number	SC050941
Charity's principal address	19 FERNIEHILL ROAD, EDINBURGH

Postcode: EH17 7AA

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2		CHAIR/SECRETARY	01.04.23-31.12.23	
3				
4		CHAIR	01.01.24-31.04.24	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document	Constitution

Trustee recruitment and appointment	

  resigned as longest serving trustee and was re-appointed according to the constitution.

## Objectives and activities

### Charitable purposes

to advance religion by (i) upholding and teaching Christian faith and values in accordance with the Statement of Faith as set by the elders of Ferniehill Evangelical Church from time to time; (ii) meeting together regularly for the purposes of worship, prayer, Bible teaching and fellowship; (iii) the baptism of those who profess faith in Jesus Christ; (iv) regular observance of the Lord's Supper (communion); and (v) support of Christian mission locally and worldwide to advance community development by making facilities available to local community groups in accordance with the organisation's beliefs and principles

### Summary of the main activities in relation to these objects

Sunday services and Sunday club, parent and toddler group, Blast youth group, warm/welcome hub, midweek Bible Study  
Homework Tutorial club  
Pilates group  
Team for Edinburgh Care Van  
Missionary support group  
Joint services and outreach with other South Edinburgh churches

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### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Weekly Sunday morning and evening services with attendance of around 100 in the morning and 40 in the evening.  
Childrens Sunday club with up to 25 children.  
Parent and toddler group every Thursday morning with variable attendance of up to 25 parent/toddlers.  
Blast youth group alternate Friday evenings with a regular attendance of 15 teenagers.  
Welcome Hub every Wednesday 11am-2.00pm (except July/August)  
Homework Hub fortnightly Monday 4-6pm commenced Sept 2023.

Team running the Edinburgh Care van every 8 weeks or so.

Regular financial support to mission partners in various countries including the UK.

### Financial review

#### Brief statement of the charity's policy on reserves

Ferniehill Evangelical Church SCIO repaid a lump-sum of the secured loan with a view to repaying the loan completely in 2024.

The pastor's salary was increased in line with inflation.  
Children's worker job description and advert agreed with the hope of recruiting within next financial year.

#### Details of any deficit

#### Donated facilities and services (if any)

## APPENDIX 1

### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

SECRETARY

Date

18/11/24



Receipts and payments accounts						
For the period from	Financial year ended			to	Financial year ended	
	Month	Day	Year		Month	Day
	01	04	2023		31	03

## 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	99,726	83,994			183,720	139,833
Legacies					-	-
Grants		15,000			15,000	55,000
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	-				-	147,236
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
<b>A1 Sub total</b>	<b>99,726</b>	<b>98,994</b>	<b>-</b>	<b>-</b>	<b>198,720</b>	<b>342,069</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>99,726</b>	<b>98,994</b>	<b>-</b>	<b>-</b>	<b>198,720</b>	<b>342,069</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	33,981	42,652			76,633	32,725
Grants and donations	6,228	13,768			19,996	15,277
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
Building renovation project/loan repaid		164,885			164,885	604,489
<b>A3 Sub total</b>	<b>40,209</b>	<b>221,305</b>	<b>-</b>	<b>-</b>	<b>261,514</b>	<b>652,491</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>40,209</b>	<b>221,305</b>	<b>-</b>	<b>-</b>	<b>261,514</b>	<b>652,491</b>
<b>Net receipts / (payments)</b>	<b>59,517</b>	<b>(122,311)</b>	<b>-</b>	<b>-</b>	<b>(62,794)</b>	<b>(310,422)</b>
<b>A5 Transfers to / (from) funds</b>	<b>(96,009)</b>	<b>96,009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>(36,492)</b>	<b>(26,302)</b>	<b>-</b>	<b>-</b>	<b>(62,794)</b>	<b>(310,422)</b>

## Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	198,185	42,468			240,653	551,075
	Surplus / (deficit) shown on receipts and payments account	(36,492)	(26,302)			(62,794)	(310,422)
						-	-
						-	-
	Cash and bank balances at end of year	161,693	16,166	-	-	177,859	240,653
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Church building and land	Unrestricted		500,000	500,000
	Audio-visual equipment	Unrestricted	25,000	22,500	25,000
	Misc fixtures & fittings	Unrestricted		18,000	20,000
	Purchase of new chairs	Unrestricted	16,910	15,219	16,910
	Tax rebate due	Unrestricted		1,000	5,000
	Shutters on Front Door	Unrestricted	1,915	-	-
		Total	43,825	556,719	566,910

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Stewardship loan	Building fund	-	146,955
		Total	-	146,955

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

29/12/24

## 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)	X
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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)	X
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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**




## Ferniehill Evangelical Church SCIO

SC050941

## Additional analysis (3)

## 6 Breakdown of restricted funds

	1. Building Reserve Fund Fund below	2. Full Time Worker Fund Fund below	3. Youth / Camp Fund Fund below	4. Sunday Club / Camp Fund Fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations	6,969	3,480	69,505	4,040	83,994	88,127
Legacies					-	-
Grants				15,000	15,000	55,000
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	147,067
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>Sub total</b>	<b>6,969</b>	<b>3,480</b>	<b>69,505</b>	<b>19,040</b>	<b>98,994</b>	<b>290,194</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>6,969</b>	<b>3,480</b>	<b>69,505</b>	<b>19,040</b>	<b>98,994</b>	<b>290,194</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		36,028		6,624	42,652	10,385
Grants and donations	13,768				13,768	11,605
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Building project / loan repayment			164,885		164,885	604,489
<b>Sub total</b>	<b>13,768</b>	<b>36,028</b>	<b>164,885</b>	<b>6,624</b>	<b>221,305</b>	<b>626,479</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>13,768</b>	<b>36,028</b>	<b>164,885</b>	<b>6,624</b>	<b>221,305</b>	<b>626,479</b>
<b>Net receipts / (payments)</b>	<b>(6,799)</b>	<b>(32,548)</b>	<b>(95,380)</b>	<b>12,416</b>	<b>(122,311)</b>	<b>(336,285)</b>
<b>Transfers to / (from) funds</b>	<b>5,579</b>	<b>32,548</b>	<b>57,882</b>	<b>-</b>	<b>96,009</b>	<b>5,906</b>
<b>Surplus / (deficit) for year</b>	<b>(1,220)</b>	<b>-</b>	<b>(37,498)</b>	<b>12,416</b>	<b>(26,302)</b>	<b>(330,379)</b>

## Nature and purpose of funds

Missionary / Special Fund is to support missionaries and other causes. The church employed a full time pastor from 7th January 2023. The full time worker fund is used to cover the cost of their salary. The Youth / Camp fund is used to run a weekend camp and other activities for youth, as well as provide financial assistance to children affiliated to the church to attend summer camps. The Building Reserve fund is to finance an extension to the church building and improvements to facilities. Work commenced on the building project in April 2022 and was completed by December 2022. A loan was secured to assist with financing the project. The restricted funds are topped up by transfers from the general fund as required.



## Ferniehill Evangelical Church SCIO

SC050941

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	General Fund	Missionary Fund	Special Fund	Investment Fund	Reserve Fund	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>							
Donations	99,726					99,726	51,706
Legacies						-	-
Grants						-	-
Receipts from fundraising activities						-	-
Gross trading receipts						-	-
Income from investments other than land and buildings						-	169
Rents from land & buildings						-	-
Gross receipts from other charitable activities						-	-
<b>Sub total</b>	<b>99,726</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,726</b>	<b>51,875</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>-</b>
<b>Total receipts</b>	<b>99,726</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,726</b>	<b>51,875</b>
<b>Payments</b>							
Expenses for fundraising activities						-	-
Gross trading payments						-	-
Investment management costs						-	-
Payments relating directly to charitable activities	33,981					33,981	22,340
Grants and donations	6,228					6,228	3,672
Governance costs:							
Audit / independent examination						-	-
Preparation of annual accounts						-	-
Legal costs						-	-
<b>Sub total</b>	<b>40,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,209</b>	<b>26,012</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>-</b>
<b>Total payments</b>	<b>40,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,209</b>	<b>26,012</b>
<b>Net receipts / (payments)</b>	<b>59,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,517</b>	<b>25,863</b>
<b>Transfers to / (from) funds</b>	<b>(96,009)</b>					<b>(96,009)</b>	<b>(5,906)</b>
<b>Surplus / (deficit) for year</b>	<b>(36,492)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36,492)</b>	<b>19,957</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 SCIO**

SC050941

### 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	53,625	83,994			137,619	125,671
Tax refund	46,101				46,101	14,162
					-	-
					-	-
<b>Total</b>	<b>99,726</b>	<b>83,994</b>	<b>-</b>	<b>-</b>	<b>183,720</b>	<b>139,833</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			-	-
Grant towards building fund			-	55,000
Grant towards youth work		15,000	15,000	-
			-	-
<b>Total</b>	-	15,000	15,000	55,000

### 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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

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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	10,306				10,306	903
Utilities	8,052				8,052	4,317
Catering	1,456				1,456	283
Speakers expenses	1,780				1,780	2,475
Printing / stationery	540				540	468
Telephone	323				323	383
Misc church activities (eg Sunday Club)	1,610	6,624			8,234	3,236
Repairs / Renewals	-				-	-
Sundry purchases / expenses	4,810				4,810	10,238
Insurance	3,088				3,088	2,336
Salaries and employment costs	2,016	36,028			38,044	8,086
<b>Total</b>	<b>33,981</b>	<b>42,652</b>	<b>-</b>	<b>-</b>	<b>76,633</b>	<b>32,725</b>

# APPENDIX 3



Independent examiner's report on the accounts <span style="float: right;">v2</span>						
Report to the trustees/members of	Charity name <b>EVANGELICAL FERNIEHILL CHURCH SCIO</b>					
Registered charity number	<b>SC050941</b>					
On the accounts of the charity for the period	Period start date			Period end date		
	Day	Month	Year	Day	Month	Year
	<b>01</b>	<b>04</b>	<b>23</b>	to	<b>31</b>	<b>03</b>
Set out on pages	<b>5-10</b>			(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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements;</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>	
Signed**:	<div style="background-color: black; width: 100%; height: 100%; min-height: 150px;"></div>	
Name:		
Relevant professional qualification(s) or body (if any):		
Address:		

\*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

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