

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Registered charity number	Charity name Saint Andrew's Orthodox Church School						
On the accounts of the charity for the period		SC053142						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		28	02	2024	to	28	02	2025
Set out on pages		1 of Appendix 3						
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</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:						Date:	26/11/2025	
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

Enter charity name below

Enter SC No. below

Saint Andrew's Orthodox Church School

SC053142



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	28	02	2024		28	02	2025

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 £
A1 Receipts						
Donations	97,745	-	-	-	97,745	-
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	7,948	-	-	-	7,948	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	45	-	-	-	45	-
	-	-	-	-	-	-
A1 Sub total	105,738	-	-	-	105,738	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	105,738	-	-	-	105,738	-
A3 Payments						
Expenses for fundraising activities	249	-	-	-	249	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	1,451	-	-	-	1,451	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
A3 Sub total	1,700	-	-	-	1,700	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	1,700	-	-	-	1,700	-
Net receipts / (payments)	104,038	-	-	-	104,038	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	104,038	-	-	-	104,038	-

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	-	-	-	-	-	
	Surplus / (deficit) shown on receipts and payments account	104,038	-	-	-	104,038	
		-	-	-	-	-	
		-	-	-	-	-	
	Cash and bank balances at end of year	104,038	-	-	-	104,038	-
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	-

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

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

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

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
			23.11.2025
			23.11.2025

* Please note

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

The funds from the online fundraising campaigns (givesendgo and goFundme) are designated for the purchase of suitable school premises.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	-

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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	Authority under which paid	£
C3b Trustee remuneration - details		

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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	Number of trustees	£
C4b Trustee expenses - details		

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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Saint Andrew's Orthodox Church School

SC053142

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Bank transfers	97,745	-	-	-	97,745	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total	97,745	-	-	-	97,745	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-
	-	-	-	-

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 £
Admissions	45	-	-	-	45	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	45	-	-	-	45	-
	-	-	-	-	-	-

4 Payments relating directly to 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 £
refreshments for information events/ open days/inspection	185	-	-	-	185	-
classroom stationaries/decorations/books	564	-	-	-	564	-
board training	702	-	-	-	702	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	1,451	-	-	-	1,451	-
	-	-	-	-	-	-

SC053142

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
	Fundraising table/box	Bank transfers	Students' Admission fees	Online fundraising campaigns (givesendgo/goFu ndme)		
Receipts						
Donations	812	97,745	-	-	98,557	
Legacies	-	-	-	-	-	
Grants	-	-	-	-	-	
Receipts from fundraising activities	-	-	-	7,136	7,136	
Gross trading receipts	-	-	-	-	-	
Income from investments other than land and buildings	-	-	-	-	-	
Rents from land & buildings	-	-	-	-	-	
Gross receipts from other charitable activities	-	-	45	-	45	
Sub total	812	97,745	45	7,136	105,738	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	
Proceeds from sale of investments	-	-	-	-	-	
Sub total	-	-	-	-	-	-
Total receipts	812	97,745	45	7,136	105,738	-
Payments						
Expenses for fundraising activities	93	156	-	-	249	
Gross trading payments	-	-	-	-	-	
Investment management costs	-	-	-	-	-	
Payments relating directly to charitable activities	46	1,405	-	-	1,451	
Grants and donations	-	-	-	-	-	
Governance costs:	-	-	-	-	-	
Audit / independent examination	-	-	-	-	-	
Preparation of annual accounts	-	-	-	-	-	
Legal costs	-	-	-	-	-	
Sub total	138	1,561	-	-	1,700	-
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	
Purchase of investments	-	-	-	-	-	
Sub total	-	-	-	-	-	-
Total payments	138	1,561	-	-	1,700	-
Net receipts / (payments)	674	96,184	45	7,136	104,038	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	674	96,184	45	7,136	104,038	-
Nature and purpose of funds						

OSCR

Office of the Scottish Charity Regulator

Reference and administration details

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

1

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

Saint Andrew's Orthodox Church School is a single tier Scottish Charitable Incorporated Organisation and has a constitution as its governing body. This is publicly available to view. To request a copy please contact us on: standrewsschoolscotland@gmail.com

Trustee recruitment and appointment

The individuals who signed the Charity Trustee declaration forms which accompanied the application for incorporation of the School shall be deemed to have been appointed by the Members as Charity Trustees with effect from the date of incorporation of the School. For further details regarding trustee recruitment and appointment please refer to our constitution.

Objectives and activities

Charitable purposes

The organisation has been formed to benefit the community of Scotland with the following purposes:

- 1a. providing excellent education with a Christian Orthodox ethos; and
- 1b. providing opportunities for educational gathering and community building for children and their families.
2. Advancement of religion.
3. Advancement of education.

Summary of the main activities in relation to these objects

During the first year of our operation as a charity, we focused at securing appropriate premises, necessary registrations, funding and raising community interest in our project. For these objectives we 1) leased our current premises in Craigmillar Park Church, 2) completed the registration process with the Registrar of Independent Schools in Scotland, 2) hosted an information event and three open days, and 3) secured enough funds to run the school for the first two years.

APPENDIX 1

Achievements and performance

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

Many milestones have been achieved this year.

1. Charity registration with OSCR in February 2024. This is a welcomed acknowledgment that the school has great potential to benefit our community as well as our country at large.
2. Completion of Independent School Registration processes with the Registar of Independent Schools in Scotland. This included submission of our unique curriculum, core policies, protecting vulnerable groups checks, and a pre-registartion inspection of our premises.
3. We have finalised an exciting Classical programme of learning and have had it approved by Scottish Ministers.
4. Securing of a 19th-century building for our school premises.
5. Recruitment of an excellent teaching and support team who are enthusiastic about working together to realise the wonderful potential of the school. Our staff were chosen for their specialist abilities and experience, their commitment to the values of the school, but also, for their positive disposition and strong communication skills. A team that can ' talk together ' , discuss and learn from one another will create the bright environment where children can flourish and our staff can thrive.
6. Fundraising target achieved covering for the school s first two operational years

Financial review

Brief statement of the charity's policy on reserves

The charity aims to hold reserves sufficient for at least 3 months of operating costs. Current reserves exceed this minimum due to the generosity of our donors.

Total Income: £105,738

Total Expenditure: £1,700

Net Surplus: £104,038

Cash at Year End: £104,038

Details of any deficit

There is no deficit for the period.

Donated facilities and services (if any)

We are particularly grateful to the Orthodox Community of St Andrew for donating the use of our current premises; to Miller's Sandwich Bar for donating catering services for all our events; and to all our associates, advisors and volunteers for offering their professional advice, services, labour and materials for free.

APPENDIX 1

Other optional information

This year has been profoundly blessed. With God's help and through the dedicated efforts of our team, the establishment of the first Orthodox Christian school in Scotland has taken tangible form. What began as a recognised need within our community grew into the shared vision of a small group of parents. This vision was further strengthened through the blessing and support of His Grace Bishop Raphael and His Eminence Archbishop Nikitas of Thyateira and Great Britain. Their encouragement has played an essential role in the development of what has now become a beautiful and inspiring new school. Over the course of this year, we have witnessed a long-held aspiration become a reality.



Our team has worked with steadfast commitment to establish Saint Andrew's Orthodox Church School: a new primary school in South Edinburgh founded upon the Christian Orthodox ethos and dedicated to delivering an academically rigorous and high-quality programme of education. The school will offer a full primary curriculum taught in English. While aligned with Scotland's national primary benchmarks, the programme goes further by providing children with a rich knowledge-based programme of learning, steeped in the Classical tradition. Characterised by academic rigour and integrity, beauty and joy, our programme gives children the best foundation in both the social and natural sciences, as well as practical daily engagement with the arts. The school welcomes pupils from Orthodox Christian families within Edinburgh and its surrounding areas, as well as children from families of any faith tradition or none who wish for their children to benefit from our educational model. No pupil is excluded on the basis of faith.

The practical and generous support offered by our parish community has not only met our financial needs but has also been a profound source of encouragement to the executive team. Time and again, we have been reminded that this school is a labour of love brought into being through the sacrifices and goodwill of many individuals. During challenging moments, this support has inspired us to renew our efforts with humility and diligence. For this, we remain deeply grateful.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Treasurer	Chair
Date	26.11.2025	26.11.2025