

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	Apr	2024	To	31	Dec	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Edinburgh Korean Church
SC053244

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			
3			
4			
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

New trustees are appointed by the existing trustees and/or elected by the church congregation at the Annual General Meeting. Trustees are recruited based on their relevant skills, willingness to serve, and commitment to the aims of the charity.

Objectives and activities

Charitable purposes

Our charity exists primarily for the advancement of religion. As a local Presbyterian church based in Edinburgh, we aim to share the Christian faith and deliver God's word to the community. We provide worship services in Korean, open to anyone interested in worshipping in that language and cultural environment. We also support the advancement of education and community development by helping international students and others learn about Korean language and culture, and by providing a supportive environment for personal and spiritual growth. Additionally, we contribute to the wellbeing of the local community by promoting mental and emotional support through fellowship, guidance, and pastoral care.

Summary of the main activities in relation to these objects

We hold weekly Sunday worship services in Korean to support the advancement of religion and provide a space for spiritual growth. After each service, we have fellowship meetings to build community and offer pastoral care. We regularly study the Bible and religious texts to deepen understanding of Christian teachings and support the advancement of education in faith matters.

Each year, we organise a church retreat to give members a chance to reflect, reconnect with God, and grow spiritually away from daily distractions. Throughout the year, we also hold social and cultural events to encourage fellowship and support emotional wellbeing.

APPENDIX 1

Achievements and performance

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

During the financial period, we continued to hold regular Sunday worship services and fellowship meetings, providing spiritual support and community for our members.

We successfully organised our annual church retreat, which offered attendees meaningful time for reflection, prayer, and deeper connection with God's word in a peaceful environment.

We held several fellowship events throughout the year to promote community bonding and support members' mental and emotional wellbeing, especially those living far from their families. These gatherings were well-attended and positively received.

We also strengthened our support for Korean Christian students in Scotland by helping facilitate worship services and retreats, providing them with spiritual guidance and a sense of belonging. This was particularly valuable for new students adjusting to life in the UK.

Throughout the year, we maintained our commitment to creating a welcoming, culturally familiar environment where Korean speakers—and those interested in Korean language and culture—could explore and practice their faith.

Financial review

Brief statement of the charity's policy on reserves

The charity aims to maintain a modest level of reserves to ensure it can meet its ongoing commitments and manage unforeseen expenses. We seek to hold reserves equivalent to approximately 3 to 6 months of regular operating costs, such as venue rental, event expenses, and essential materials for worship and fellowship. This policy ensures the financial stability of the church and supports the continuity of its core activities in the event of a short-term drop in income.

Details of any deficit

The charity did not incur a deficit during the financial period. Income was sufficient to meet all regular expenses, and a small surplus was carried forward.

Donated facilities and services (if any)

The charity did not receive any donated facilities or services during the financial period.

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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)		
Date	15 Aug 2025	15 Aug 2025

APPENDIX 3

OSCR

Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Registered charity number	Charity name Edinburgh Korean Church						
On the accounts of the charity for the period		SC053244						
Set out on pages		Period start date				Period end date		
		Day	Month	Year	to	Day	Month	Year
		01	Apr	2024		31	Dec	2024
								(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**:						Date:	15/5/25	
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.

** OSCR will accept digital or typed signatures

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Apr	2024		31	Dec	2024

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	27,323				27,323	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	83				83	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	27,406	-	-	-	27,406	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	27,406	-	-	-	27,406	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	19,880				19,880	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	19,880	-	-	-	19,880	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	19,880	-	-	-	19,880	-
Net receipts / (payments)	7,526	-	-	-	7,526	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	7,526	-	-	-	7,526	-

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	10,127				10,127	
	Surplus / (deficit) shown on receipts and payments account	7,526				7,526	
						-	
						-	
	Cash and bank balances at end of year	17,653	-	-	-	17,653	-
	(Agree balances with receipts and payments account(s))	- 1	-	-	-	- 1	-

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

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

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

	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

			15 August 2025
			15 August 2025

Section C Notes to the Accounts

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

The charity's funds are unrestricted and may be used for any of its charitable purposes.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
None		0	0
		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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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 (£)
None		0	0

C6 Other information

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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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference	-	-	-	reference	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	-

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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
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

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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
Receipts						
Donations					-	
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						