

EDINBURGH: ST ANDREW'S CLERMISTON CHURCH OF SCOTLAND

CONGREGATIONAL ACCOUNTS (RECEIPTS AND PAYMENTS ACCOUNTS) FOR YEAR ENDING 31 DECEMBER 2024

Congregation No: 010085

Charity No: SC 002748

Reference and Administrative Information

Charity Name: Edinburgh: St Andrew's Clermiston
Church of Scotland

Charity Registration Number: SC002748

Congregation Reference No: 010085

Contact Address: Edinburgh St Andrew's Clermiston
17 Clermiston View
EDINBURGH
EH4 7BU

Registered Office Address: 7 Clermiston Hill
EDINBURGH
EH4 7DH

Trustees

Members of the Kirk Session who have served during the financial year up to the date of signing the accounts are as follows.

Interim Moderator Rev Andrea Price

Elders

Cathy Henry Reg Kingman Moira Robertson

June Herschell John Philp Sandra Steedman

Assessor Elder Michael Cockburn (*Appointed May 2025*)

Proposed New Elders **From 2nd November**
2025

Mr Brian Endicott Mr Bruce Sherry Irene Shaw

Mrs Anne Sherry Jenifer Mouat

Principal Office-bearers

Interim Moderator Rev Andrea Price

Session Clerk: Mrs Moira Robertson

Church Treasurer: Mr Brian Endicott

Independent Examiner Suzanne Graham FCCA, Hollis Accounting Ltd,
3 Melville Crescent, Edinburgh, EH3 7HW.

Bankers Bank of Scotland, 206 St John's Road,
Edinburgh, EH12 8SH

Trustees' Annual Report Year ended 31 December 2024

Structure, Governance and Management

Governing Document

Administration of the Church is in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity's 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 members of the congregation are also invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to attend and contribute to the Kirk Session.

Organisational Structure

The Kirk Session is chaired by the Interim Moderator, whilst the charge remains in vacancy, and is scheduled to meet six times in a year. The Kirk Session oversees both civil and ecclesiastical issues and these include everything from property to pastoral care and from finance to vision for the future.

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.

In the period of this report, St Andrew's Clermiston did not have a minister in post. The congregation has been supported for various services by Rev Price (Interim Moderator). Also, with support from Corstorphine Old Parish Church, its Assistant Minister, Rev William Watt, preached on a regular basis. Where a Minister of The Word & Sacrament was not available, members of the congregation play an active part in the creation and delivery of services.

Worship of God is offered on each Sunday at 10:30 am in Edinburgh St Andrew's Clermiston. There was no formal "Sunday School" for children during the year although trained staff and resources were available every Sunday should young people attend. St Andrew's offers an opportunity for the Community to remember those killed and injured through conflict at its annual Remembrance Service. To mark St Andrew's Day, the church holds a "Toy Service" whereby members of the congregation can donate toys to benefit those experiencing hardship.

Edinburgh St Andrew's Clermiston - SC 002748

Independent Examiner's Report to the Trustees of Edinburgh St Andrew's Clermiston Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 12.

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. 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.

Signed: Suzanne Graham Date 13/10/2025

Name: Suzanne Graham FCCA

Address: Hollis Accounting Ltd, 3 Melville Crescent, EDINBURGH, EH3 7HW

Edinburgh St Andrew's Clermiston
Receipts and Payments Account
Year ended 31 December 2024

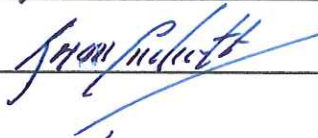
		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	Note	£	£	£	£	£
<u>Receipts</u>						
Donations	3	25,685	0	0	25,685	25,433
Activities for Generating Funds		1,201	0	0	1,201	914
Bank & Deposit interest		19	0	0	19	66
Investment income		0	0	0	0	240
		26,905	0	0	26,905	26,653
Rental of premises		7,074	0	0	7,074	14,753
Sale of investments		12,040	0	0	12,040	0
Receipts from General Trustees		0	0	0	0	0
Other Receipts	4	676	0	0	676	1,398
<u>Total Receipts</u>		46,695	0	0	46,695	42,804
<u>Payments</u>	5					
Costs of generating funds		79	0	0	79	243
Charitable activities		30,129	24,795	0	54,924	52,062
Governance costs		515	277	0	792	792
<u>Total Payments</u>		30,723	25,072	0	55,795	53,097
Excess of Receipts over Payments for the year before transfers		15,972	- 25,072	0	- 9,100	-10,293
Transfers		-25,072	25,072	0	0	0
Excess of Receipts over Payments for the year		-9,100	0	0	-9,100	-10,293

Edinburgh St Andrew's Clermiston
Receipts and Payments Account
Year ended 31 December 2024

Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	13,189	1,683	0	14,872	25,165
Movement in year:					
Excess of Receipts over Payments for the year	- 9,100	0	0	-9,100	-10,293
Bank & deposit balances carried forward	<u>4,089</u>	<u>1,683</u>	<u>0</u>	<u>5,772</u>	<u>14,872</u>
<u>Investments at market value</u>					
(Cost £1,000)	0	0	0	0	11,660
Nil units held as sold in year'					
<u>Assets</u>					
Gift Aid Receivable	4,100	0	0	4,100	3,327
Cash Received 2024 / Banked 2025	314	0	0	314	0
Hall Letting Income	0	0	0	0	675
	<u>4,414</u>	<u>0</u>	<u>0</u>	<u>4,414</u>	<u>4,002</u>
<u>Liabilities</u>					
<i>These liabilities were settled in full using additional funds drawn down from the Consolidated Fabric Fund held by the General Trustees.</i>					
Locum Services	<u>17,922</u>	<u>0</u>	<u>0</u>	<u>17,922</u>	<u>0</u>

The accounts were approved by the Kirk Session on 11 April 2025

For and on behalf of the Kirk Session.

Rev Andrea Price, Interim Moderator

Brian Endicott, Treasurer

Edinburgh St Andrew's Clermiston

Notes to the Accounts

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.

2 Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Designated Fabric Fund	20,384			-20,384	-
General Fund	- 7,195	46,695	- 30,723	-4688	4,089
	<u>13,189</u>	<u>46,695</u>	<u>- 30,723</u>	<u>- 25,072</u>	<u>4,089</u>
Restricted funds					
Clermiston Churches Fund	473	0	0	0	473
FAST Project Fund	0	0	- 25,072	25,072	0
Modernisation of Toilets Fund	700	0	0	0	700
"Breathing Space" Services Fund	253	0	0	0	253
Leprosy Fund	257	0	0	0	257
	<u>1,683</u>	<u>0</u>	<u>- 25,072</u>	<u>25,072</u>	<u>1,683</u>
Total funds	<u>14,872</u>	<u>46,695</u>	<u>- 55,795</u>	<u>0</u>	<u>5,772</u>

Purposes of Designated Funds

Fabric Fund: The Trustees had set aside funds for the maintenance of the Church property; the reserve is now deemed un-necessary due to funds being available from the General Trustees if required.

Purposes of Restricted Funds

Clermiston Churches Fund: The fund is to support charitable works by St Andrew's and St Kentigern's.

FAST Project Fund: The fund supported various ways of engagement within the wider community of Clermiston. The project has now been suspended.

Modernisation of Toilets Fund: This fund is to facilitate a feasibility study into upgrading the toilet facilities.

"Breathing Space" Services Fund: This fund is to assist with the provision of additional mid-week services.

Leprosy Fund: This fund is to support the works of the Leprosy Mission.

4. Analysis of Other Income

Other Donations	200	0	0	200	1,298
Weddings & Funeral Services	300	0	0	300	100
Other Income – Misc.	176	0	0	176	0
	<u>676</u>	<u>0</u>	<u>0</u>	<u>676</u>	<u>1,398</u>

5. Analysis of Payments

Costs of generating funds

Offering envelopes	0	0	0	0	226
Expenses for Church Events	79	0	0	79	17
	<u>79</u>	<u>0</u>	<u>0</u>	<u>79</u>	<u>243</u>

Charitable activities

Ministries & Mission allocation	9,812	0	0	9,812	9,235
Presbytery dues	810	0	0	810	419
Minister's expenses	240	0	0	240	0
Pulpit supply	0	0	0	0	441
Other staffing costs	7,158	17,582	0	24,740	22,307
Fabric repairs & maintenance	961	0	0	961	1,531
Council Tax	5,287	0	0	5,287	6,445
Heat and light	2,583	5,290	0	7,873	6,807
Insurance	771	1,923	0	2,694	2,742
Church office expenses	1,296	0	0	1,296	1,173
Printing, stationery, and postage	1,211	0	0	1,211	962
	<u>30,129</u>	<u>24,795</u>	<u>0</u>	<u>54,924</u>	<u>52,062</u>

Governance costs

Independent examiner's fees	<u>515</u>	<u>277</u>	<u>0</u>	<u>792</u>	<u>792</u>
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6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund that 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) £38,884.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

<u>CAPITAL ACCOUNT</u>	2024 £	2023 £
Credit Balances held at 31 December at cost	<u>512,828</u>	<u>69,578</u>
Market Value of Balances at 31 December	<u>545,091</u>	<u>97,026</u>

Note: The Manse, owned by St Andrew's Clermiston, was sold in November 2024. The proceeds, after legal & professional fees, are held by the Church of Scotland's General Trustees on St Andrew's behalf in the "56 Cons. Fab. Fund-Capital (II)" account.

REVENUE ACCOUNT

Credit Balance at 31 December	<u>66,624</u>	<u>60,235</u>
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