

**Edinburgh: St. Nicholas' Sighthill Parish
Church of Scotland**

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Congregation No: 10099

Charity No: SC 007068

Ref Admin

Reference and Administrative Information

Charity Name: Edinburgh: St. Nicholas' Sighthill Parish Church of Scotland
Charity Registration Number: SC007068
Congregation Reference No: 10099
Contact Address: The Church Office
122 Sighthill Loan
Edinburgh
EH11 4NT

Trustees

Kirk Session



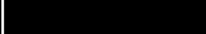
Congregational Board

The Congregational Board comprises all the above Elders along with the following elected members of the congregation.

To retire in 2025

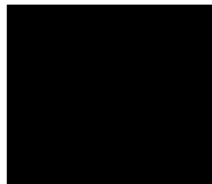


To retire in 2025



Principal Office-bearers

Minister:
Session Clerk
Clerk to the Board:
Church Treasurer:



Independent Examiner



H Baker Accountant Limited
Westpoint
4 Redheughs Rigg
Edinburgh
EH12 9DQ

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity 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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The charity is run by the Trustees who are the elders of the congregation and the members of the congregational board. The Congregational Board is chaired by the minister. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session made up of the church elders and minister is responsible for spiritual affairs within the church. During COVID it has not been possible to involve all trustees in all meetings and a smaller Management Committee has been formed to discuss appropriate issues and make relevant decisions. This committee includes representation from the ministry, fabric and finance functions as well as several roles involved in running the activities of the church such as the church officer, session clerk and communications. The Management Committee meets every two weeks on zoom and discusses the appropriate items.

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.

The Church aims to be an active centre of worship for the local community. St Nicholas, Sighthill Parish Church of Scotland is located in Southwest Edinburgh. It covers four main areas: Bankhead (Sighthill Industrial Area), Sighthill, Parkhead and the Calders. It is an area of mixed residential and industrial use. It is home for people from many nationalities, ethnic groups and other demographic compositions. We serve our community as a local parish church and as a community hub. Our buildings are used by different groups and for social gathering in the community.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

We continue to support the congregation and the community with the Food Share Project and building on new initiatives launched in 2022 which include the toddler group, building out sessions for Food Share Project attenders to get advice and fellowship, a community meal provision and a session for the seniors.

We continue as we always have to have good connections with the local schools and community and we support families as appropriate with support as required in terms of clothing, financial assistance, and presents around Christmas through St Nicholas Children's Relief.

The Seniors Drop In continued and was run by the Social Committee, enabling members of the community and the congregation to meet regularly and reduce isolation and loneliness which can be particular problems in the aged population in the community.

Plans for the Future

As with many Church of Scotland parishes we are working closely with a fellow church 'Slateford Longstone' to move towards a union. The two churches have formed a 'huddle' grouping which steers us towards the union and we are communicating about activities in both churches encouraging participation of both congregations along with joint services.

The sessions have agreed the basis of union which will then be channeled through the appropriate votes for approval. It is likely we will become one charity during the course of 2025. Services will continue at both venues going forward.

Financial Review

General fund income for the church comes mostly from donations and the associated gift aid, the congregation continued to support the church throughout the year with many members giving direct to bank. The gift day held in December 2024 raised just under £1,000. We attracted a number of grants for our community initiatives in 2024 as well as fabric donations and grants.

The congregational expenses constitute payments in relation to our ministry to both the Church of Scotland and our Presbtery, but also costs for local staffing and our building as well as costs relating to communications and administration. Expenditure is listed in detail in note 4 of the accounts.

General funds achieved a surplus of £148,034 with core income not quite covering expenses but boosted by the receipt of a large legacy in the year. Restricted funds showed a surplus of £3,842 which represents a continued build of the roof/fabric fund to which people specifically donate.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £191,718 of which £154,890 had been designated for various purposes as detailed in note 2. The general fund of £36,828 represents a level which equates to around 9 months of normal expenditure. At this time the Trustees consider that it may be sensible to maintain this level of reserves given the deficit this year. The Trustees are considering the use of the legacy which was received in Dec 2024 of £154k and is separately in the legacy fund at present.

The church also holds £43,850 of total restricted funds (as detailed in note 2) for the purpose of roof repairs and other specific projects.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Clerk to the Board

Date 23 Mar 2025

Independent Examiner's Report to the Trustees of St Nicholas Church, Sighthill

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 9.

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

An 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.

Name

H Baker Accountant Limited

Address:

Westpoint

4 Redheughs Rigg

Edinburgh, EH12 9DQ

Date 25/3/25

Edinburgh: St. Nicholas' Sighthill Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
<u>Receipts</u>	Note				
Donations	3	29,542	4,615	34,157	35,670
Legacies		154,463	0	154,463	741
Activities for Generating Funds	8	0	0	0	1,486
Investment income		1,595	0	1,595	1,151
		<u>185,600</u>	<u>4,615</u>	<u>190,215</u>	<u>39,048</u>
Rental of premises		11,229	0	11,229	8,077
Grants		0	22,928	22,928	5,800
Other Receipts (navigators, lunch club etc)		780	0	780	422
Charity appeals (Note 6)	6	322	0	322	225
<u>Total Receipts</u>		<u>197,931</u>	<u>27,543</u>	<u>225,474</u>	<u>53,572</u>
<u>Payments</u>	4				
Costs of generating funds		0	0	0	0
Charitable activities		49,597	23,701	73,298	59,982
Governance costs		300	0	300	300
<u>Total Payments</u>		<u>49,897</u>	<u>23,701</u>	<u>73,598</u>	<u>60,282</u>
Excess of Receipts over Payments for the year before transfers		148,034	3,842	151,876	-6,710
Transfers		0	0	0	0
Excess of Receipts over Payments for the year		<u>148,034</u>	<u>3,842</u>	<u>151,876</u>	<u>-6,710</u>

Edinburgh: St. Nicholas' Sighthill Parish Church of Scotland
Statement of Balances
At 31 December 2024

		Unrestricted Funds	Restricted Funds	Total	Total
	Note	2024	2024	2024	2023
		£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	7	43,684	40,008	83,692	90,402
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year		148,034	3,842	151,876	-6,710
Bank & deposit balances carried forward	7	<u>191,718</u>	<u>43,850</u>	<u>235,568</u>	<u>83,692</u>
<u>Investments at market value</u>					
(Cost - £498)		<u>874</u>	<u>0</u>	<u>874</u>	<u>866</u>
<u>Assets</u>					
Community Vehicle		10,000	0	10,000	10,000
Gift Aid Receivable (Estimate)		<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>
Total assets		<u>12,500</u>	<u>0</u>	<u>12,500</u>	<u>12,500</u>
<u>Liabilities</u>					
Giving to grow		1,040	0	1,040	0
Independent Examiners fee		<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>
Total liabilities		<u>1,340</u>	<u>0</u>	<u>1,340</u>	<u>12,500</u>

The accounts were approved by the Kirk Session and Financial Board on 16 Mar 2025

For and on behalf of the Kirk Session and Financial Board

	_____	Clerk to the Board
	_____	Treasurer

Edinburgh: St. Nicholas' Sighthill Parish Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 8 trustees received reimbursement of expenses incurred totalling £6,751 for various expenses including van insurance, repairs and maintenance, equipment, stationery, repairs and housekeeping items. In addition [REDACTED] who is a member of the Congregational Board received £8,097 for providing her services as Church Officer during the year.

Council tax of £2565 and expenses of £1,816 including travel and manse telephone were paid on behalf of the minister [REDACTED]

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
St Nicholas Seniors Café	16	0	0	0	16
St Nicholas Children	381	780	750	0	411
Legacy Fund	0	154,463	0	0	154,463
General Fund	43,287	42,688	49,147	0	36,828
	<u>43,684</u>	<u>197,931</u>	<u>49,897</u>	<u>0</u>	<u>191,718</u>
Restricted funds					
St Nicholas Day/Mission	258	0	840	0	-582
Lets Eat Together/Food Share Project	107	3,000	2,733	0	374
Community Hardship Grants	0	0	0	0	0
Roof and Fabric fund	39,643	24,543	20,128	0	44,058
	<u>40,008</u>	<u>27,543</u>	<u>23,701</u>	<u>0</u>	<u>43,850</u>
Total funds	<u>83,692</u>	<u>225,474</u>	<u>73,598</u>	<u>0</u>	<u>235,568</u>

Purposes of Designated Funds

The St Nicholas Seniors Cafe and St Nicholas Children funds represent funds set aside for use in these groups. The legacy fund relates to a legacy received in the year which the Trustees are considering the future purpose of.

Purposes of Restricted Funds

Roof and Fabric fund: This fund exists for the purposes of extraordinary repairs.

St Nicholas Day/Mission: Grants and donations was for this event and mission in the community. We restarted St Nicholas Day events in 2022 and once again held this in 2024. Costs above related to 2023 and 2024. An investment held for youth purposes will be sold and bring in £800 to cover the deficit on this fund.

Lets Eat Together: This is a Food Share Project initiative where unsold food is redistributed. We have built on this to provide a space for the community on Thursday mornings and community meals. We continue to look for support in form of grants for this project.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations				
FWO Scheme (inc Gift Aid)	20,819	0	20,819	22,906
Tax Recovered on Gift Aid Donations	4,916	923	5,839	5,943
Ordinary Offerings (Open Plate)	878	0	878	1,060
Other Offerings, Donations etc	1,179	3,692	4,871	4,061
Gift Day (net of any gift aid)	930	0	930	1,350
Baptisms, Weddings & Funerals	450	0	450	0
Contributions from Congregational Organisations	370	0	370	350
	<u>29,542</u>	<u>4,615</u>	<u>34,157</u>	<u>35,670</u>
4. Analysis of Payments				
Charitable activities				
Ministries & Mission allocation	18,055	0	18,055	16,224
Presbytery dues	363	0	363	338
Minister's expenses	1,817	0	1,817	3,023
Pulpit Supply	600	0	600	0
Other staffing costs	8,097	0	8,097	7,797
Fabric repairs & maintenance	5,296	20,128	25,424	2,039
Council Tax	2,565	0	2,565	2,504
Heat and light	5,585	0	5,585	3,041
Water charges and Insurance	2,695	0	2,695	2,529
Housekeeping costs	468	0	468	258
Printing, stationery and postage/Church office	921	0	921	1,087
Hardship grants	0	0	0	5,000
Toddler group expenses	400	0	400	1,720
Senior Teas	743	0	743	243
Food Share Project fuel, insurance and purchases	0	2,733	2,733	1,307
Purchase of Food Share Project Van	0	0	0	10,001
St Nicholas Day	0	840	840	500
Organisations Expenses (See Note 2)	750	0	750	1,005
Other expenses (including to other charities)	1,242	0	1,242	1,366
	<u>49,597</u>	<u>23,701</u>	<u>73,298</u>	<u>59,982</u>
Governance costs				
Independent examiner's fees	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which 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.

	2024 £	2023 £
6. Collections for Third Parties		
Christian Aid	0	65
Retiring collection at concert (Bristo Band)	162	0
WH Land and Property	160	160
	<u>322</u>	<u>160</u>
Total paid out to organisations collected for (in sundry expenses)	310	225
Net receipt (payment out)	12	0

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
7. Bank and Deposit Balances				
Bank of Scotland	21,114	0	21,114	26,723
Royal Bank of Scotland	158,071	43,850	201,921	44,686
Virgin Money	2,106	0	2,106	1,886
Investors Trust – Deposit Fund	10,000	0	10,000	10,000
St Nicholas Lunch Club	16	0	16	16
St Nicholas Children	411	0	411	381
	<u>191,718</u>	<u>43,850</u>	<u>235,568</u>	<u>83,692</u>

	2024 £	2024 £	2024 £	2023 £
8 Fundraising Income				
Amazon Smile	0	0	0	34
Auction of picture frame	0	0	0	8
Concert	0	0	0	150
Jumble Sale	0	0	0	854
Quiz	0	0	0	440
9	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,486</u>

APPENDIX

Edinburgh: St. Nicholas' Sighthill Parish Church of Scotland

BUDGET 2025

	2025	2024 (Actual)
	£	£
<u>Receipts</u>		
Donations		
FWO Scheme (inc Gift Aid)	21,000	20,819
Tax Recovered on Gift Aid Donations	6,000	5,839
Ordinary Offerings (Open Plate)	1,000	878
Other Offerings, Donations etc – roof fund appeal	5,000	4,871
Gift Day	2,000	930
Baptisms, Weddings & Funerals	500	450
Contributions from Congregational Organisations	500	370
	36,000	34,157
Legacies	0	154,463
Activities for Generating Funds	0	0
Investment income	6,000	1,595
Rental of premises	12,000	11,229
Grants	1,850	22,928
Other Receipts (navigators, lunch club etc)	500	780
Charity appeals (Note 6)	0	322
<u>Total Receipts</u>	56,350	225,474
<u>Payments</u>		
Costs of generating funds	120	0
Charitable activities		
Ministries & Mission allocation	20,000	18,055
Presbytery dues	400	363
Minister's expenses	2,000	1,817
Pulpit supply	0	600
Other staffing costs	8,200	8,097
Fabric repairs & maintenance	5,000	25,424
Council Tax	2,750	2,565
Heat and light	6,000	5,585
Insurance	2,800	2,695
Housekeeping costs	500	468
Legal fees	0	0
Printing, stationery and postage/church office	1,000	921
Organisations Expenses	0	750
St Nicholas Day	500	840
Grant funded expenses - except contributions to staff/utilities	1,000	3,876
Other expenses	1,700	1,242
	51,850	73,298
Governance costs	300	300
<u>Total Payments</u>	52,270	73,598
Excess of Receipts over Payments for the year before transfers	4,080	151,876
Balances brought forward	235,568	83,692
Balances carried forward	239,648	235,568
Roof fund	49,058	44,058