

St Giles' Heritage and Culture SCIO

RECEIPTS AND PAYMENTS ACCOUNTS

For the year ended 31 December 2025

Charity No: SC049530

St Giles' Heritage and Culture SCIO
For the year ended 31 December 2025

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St Giles' Heritage and Culture SCIO

Trustees' Annual Report

For the year ended 31 December 2025

Reference and Administrative Information

Charity Name: St Giles' Heritage and Culture SCIO
Charity Number: SC049530
Address: St Giles' Cathedral
High Street
Edinburgh
EH1 1RE

Trustees: Rev Dr Scott Rennie (from 29 April 2025)
Mark Thomas Scott Batho
John Park Robertson
Amanda Jean Forsyth

Independent Examiner: Sarah Hollis CA
Hollis Accounting Limited
Chartered Accountants
3 Melville Crescent
Edinburgh
EH3 7HW

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 13 August 2019. The Charity is administered in accordance with the terms of its constitution.

Recruitment and Appointment of Trustees

Upon incorporation the individuals who signed the forms which accompanied the application were deemed to have been appointed as Trustees. The constitution provides for there to be a minimum of three and a maximum of eleven Trustees. The constitution further provides for election of Trustees from the eligible membership of the SCIO by the members at each Annual General Meeting, and for appointment as Trustee by the Board of Trustees of any eligible member or of any non-member nominated by the Minister and Kirk Session of St Giles' Cathedral or whose specialist skills or experience are deemed likely to be of assistance to the Board. The constitution further provides that Trustees shall serve for an initial term of four years and be eligible to serve for subsequent terms of four years. Trustees are given a copy of the constitution and suggested to review the guidance issued by OSCR on their role and responsibilities.

St Giles' Heritage and Culture SCIO Trustees' Annual Report (continued) For the year ended 31 December 2025

Objectives and Activities

The charitable objectives of St Giles' Heritage and Culture SCIO are:

1. The advancement of religion by affording access to St Giles' Cathedral for the purposes of divine worship and by supporting the activities of the congregation in maintaining Christian worship in addition to their wider charitable work within their church building, in their parish and in the wider world;
2. The advancement of heritage and culture through the preservation of, promotion of public access to, and education about, the historic building known as St Giles' Cathedral: The High Kirk of Edinburgh; and
3. Such other similar purposes as are conducive to the maintenance and preservation of St Giles' Cathedral and its continuity as a living place of worship and a place of cultural interest and historical importance.

It is envisaged that the SCIO will undertake activities, some of which are already done by St Giles' Cathedral directly, and some which develop the culture of St Giles' Cathedral in new and innovative ways.

Achievements and Performance

In the period since the creation of the SCIO, the Trustees have ensured that the systems required are being put in place. This has involved setting up the SCIO bank accounts, developing plans for the shape of the SCIO's activities and consideration of appropriate models.

Unfortunately, due to COVID 19, there was a dramatic reduction in visitors to Edinburgh and St Giles Cathedral and as this visitor income was core to the planning and development of the SCIO, these events have caused the Trustees to pause any further significant action to date.

Financial Review

There were no financial transactions between the charity being registered and 31 December 2025.

Reserves Policy

The reserves at 31 December 2025 are £nil. The Trustees will formulate a reserves policy when the activities of the SCIO are to begin.

Plans for Future Periods

The Trustees are currently considering the shape and form that the SCIO activities will take. Due to the impact of COVID 19 on the visitor income, it has been deemed prudent to delay the commencement of activities until income can be determined with more certainty.

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the charity during the financial year. The trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity 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,

__AMANDA FORSYTH_____

Amanda Forsyth: Trustee

Date: 22/6/26

Independent Examiner's Report to St Giles' Heritage and Culture SCIO

I report on the accounts of the charity for the period ending 31 December 2025 which are set out on pages 4 to 5.

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 Regulationshave not been met, or
1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SARAH HOLLIS

Sarah Hollis CA

Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date: 22/6/26

St Giles' Heritage and Culture SCIO
Receipts and Payments Accounts
Period ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts					
Activities for generating funds		-	-	-	-
Charitable activities		-	-	-	-
Bank Interest		-	-	-	-
Total Receipts		-	-	-	-
Payments					
Cost of charitable activities		-	-	-	-
Total Payments		-	-	-	-
Net receipts/(payments)		-	-	-	-
Transfers between funds		-	-	-	-
Surplus/(deficit) for the year		-	-	-	-

St Giles' Heritage and Culture SCIO
Statement of Balances
as at 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Opening cash at bank and in hand	-	-	-	-
Movement in Year:				
Surplus/(deficit) for the year	-	-	-	-
Balances carried forward	-	-	-	-
 Bank & Deposit Balances				
Current Accounts		-	-	-
Balances at 31 December	-	-	-	-
 Other assets				
Debtors	-	-	-	-
Balances at 31 December	-	-	-	-
 Liabilities				
Creditors and accruals				
Balances at 31 December	-	-	-	-

The Accounts were approved by the Board of Trustees on.....22 June 2026

For and on behalf of all the trustees

AMANDA FORSYTH

Amada Forsyth: Trustee