

**EDINBURGH: ST ANDREW'S CLERMISTON
CHURCH OF SCOTLAND**

**CONGREGATIONAL ACCOUNTS
(RECEIPTS AND PAYMENTS ACCOUNTS)
FOR YEAR ENDING 31 DECEMBER 2023**

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

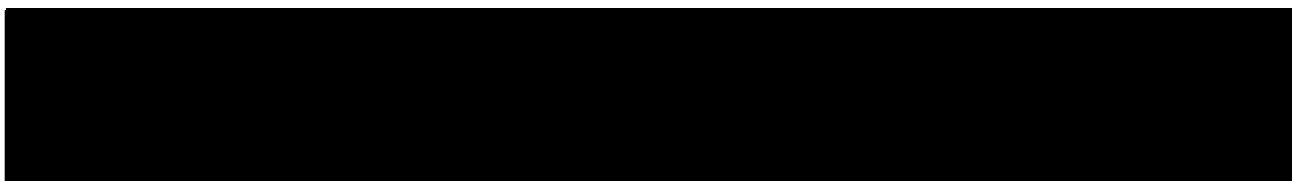
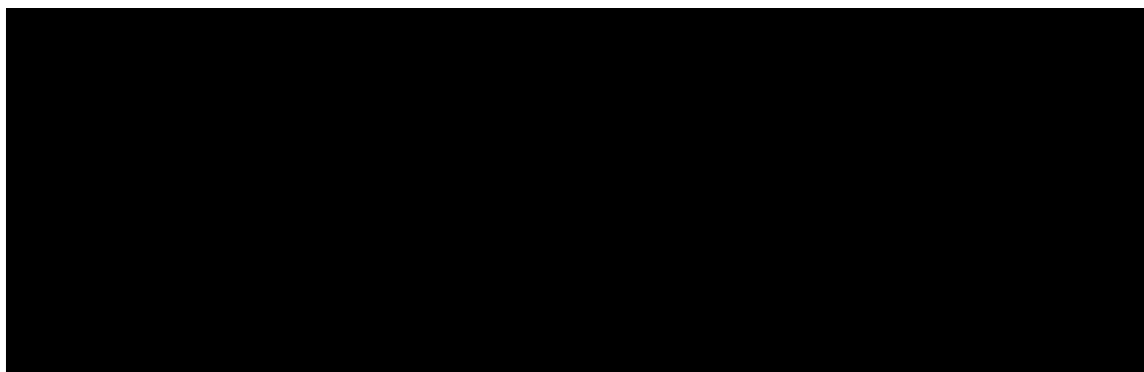
Congregation Reference No: 010085

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

Registered Office Address:



Elders as Trustees * and others (Co-opted Members of the Congregation)



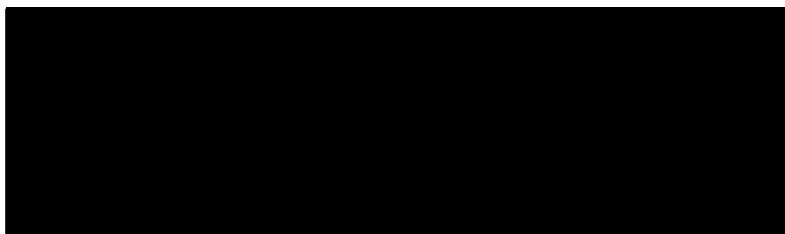
Principal Office-bearers

Minister:

Interim Moderator

Session Clerk:

Church Treasurer:



Independent Examiner

 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 2023

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. St Andrew's is currently in the process of forming a Union with the church of St Anne's and St Ninian's as part of the Church of Scotland's wider plan to ensure the "right resources in the right places". When complete, the minister (when appointed), will be elected by the combined congregation, inducted by Presbytery and will also be a member of the combined 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 (achieved in 2023). All meetings of the Kirk Session are face-to-face meetings as opposed to the ZOOM meetings held during COVID 19 restrictions. The Kirk Session was, therefore, able to discharge its responsibilities fully. To ensure compliance with the General Data Protection Regulation (GDPR), Data Protection is a standing agenda item for all meetings of the Kirk Session. The Kirk Session is also responsible for spiritual affairs within the church.

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 and through the neighbouring churches of St Anne's and St Ninian's. In the absence of a dedicated Minister, members of the congregation play an active part in the creation and delivery of services.

Objectives and Activities (contd.)

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 and thus ensure children do not go without at Christmas. This is done working in conjunction with The Salvation Army in Edinburgh. Traditional Christmas events (e.g. Community Carol Service and a service to herald Christmas Day) were conducted and proved to be very popular with our community. All services are open to all members of the public.

St Andrew's continues to be a part of the ecumenical Corstorphine Churches Together, taking an active part in planning and participation in ecumenical joint public Services of Worship throughout the year. St Kentigern's Roman Catholic Church and St Andrew's Church have signed an agreement to work and worship and share further together. It is called the David Gemmell Ecumenical Initiative. This Initiative also allows both churches to reach into the Community and beyond with love and concern.

The Halls of St Andrew's continue to be offered for regular community use: Line Dancing, Pilates, Badminton Club, Soccer Skills for 2- to 5-year-olds, Guides and Scouts Organisations, Dance Groups, Theatre Group, Co-op Women's Guild, and a Crafts Group. The Halls are also available for hire by outside groups or individuals. The Halls are used for occasional community fund-raising events.

St Andrew's Church is deeply committed to Drumbrae Community Council with some congregants being members of the Council. St Andrew's arranges for people to participate in charity concerns, including Scottish Leprosy Mission. St Andrew's is a collection point for food items for the Edinburgh North-West Food Bank. St Andrew's is an eco-congregation affiliated to Eco-Congregation Scotland (see below)

Achievements and Performance

St Andrew's has worked to support the Edinburgh North-West Food Bank. Members of the congregation give generously throughout the year food and other items. St Andrew's also makes its premises available to the Foodbank Project so it can act as a distribution point. This helps a number of families and individuals in our community who would otherwise have further to travel to access this vital support. Over the period of winter 2023, the congregation supported those using the Foodbank further by offering simple refreshments whilst collecting their food parcels: Foodbank users normally travel on foot or by bus to our collection point, so this additional support allows them some respite.

FAST Project

The FAST (Future at St Andrew's) Project received grants in previous years from the Church of Scotland "Go For It" Fund to enable us to employ a Community Development Officer, and Cleaner. The project works to engage the community of Clermiston and Drumbrae in more community-based activities for the benefit of the most vulnerable children and elderly people in our area.

During the year, through the work of our Community Development Team we provided a variety of activities and settings for community involvement and intergenerational interaction. There were signs of the level of activity returning to its pre-pandemic level (COVID restrictions had severely curtailed activities). Whilst not yet back to the previous high point, our premises saw approximately 1,100 hours of use by various groups over the course of the year.

St Andrew's Clermiston is part of ECO-Congregation Scotland, which is a movement of Scottish church organisations committed to addressing environmental concerns. This means taking practical action in our church to reduce our environmental impact and encouraging our congregation to do likewise in their own lives. ECO-Congregation Scotland has recognised our efforts to date through the presentation of a Silver Award. This means we met or exceeded the organisation's enhanced standards for spiritual and practical living as well as general aspects of environmental concerns. The organisation has been impressed with St Andrew's efforts to engage with the wider community on environmental issues, particularly through the congregation's focus on reducing the carbon footprint of its buildings / activities.

Prior to COVID restrictions, St Andrew's produced a community magazine *FAST Forward* twice a year. This magazine aimed to give details of local community voluntary organisations and events taking place. It was free of charge and delivered to every home in our area (3,000 homes). This was seen as an important weapon in the fight to challenge social isolation that affects a number of people in our community: We hope to revive this magazine in the future.

Financial Review

The COVID-19 (Coronavirus) restrictions affected our finances in three ways: the suspension of services meant a loss of freewill offerings, open plate giving and Annual Gift Day income; the restriction on activities meant the loss of income from letting our premises to third parties; and, the ban on public events meant we were unable to benefit from fund raising opportunities (e.g. music shows, quiz nights, etc.). Although there was some improvement in 2022, problems with the heating system has meant that hall users have sought facilities elsewhere and that improvement in income has not been maintained. As a financial measure of the residual impact of COVID-19 restrictions and the current heating issues, our hall letting income was £14,753 or 50% down on the previous year.

Our income from offerings (donations) has been affected by a number of changes to the congregational roll (members who have passed away or moved into care homes or moved to other parishes) and a reduction in those regularly attending. As a result, donations as shown in the account totalled £25,433 which represents a decrease of 27% on the previous year.

Financial Review (Contd)

Expenditure on property repairs and maintenance was modest. The Trustees continue to be conscious of the need to prioritise maintenance tasks in order to avoid emergencies developing that will have an adverse effect on the Church's limited reserves.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six-month expenditure including designated funds and that objective was missed by 31 December 2023. At the end of 2023, St Andrew's held unrestricted cash funds of £13,189 (or approx. 50% of the six-month target). This represents a significant decrease from the 2020 position that is the result of the reduction in income from hall lettings and offerings, which themselves are the result of the COVID-19 (Coronavirus) restrictions on traveling, gathering, and meeting. These adverse operating conditions meant that St Andrew's had to use its reserves to maintain activities. The Trustees are satisfied that its policy objective for its Reserves is the right one (i.e., current funds provide the minimum cover necessary for at least six-month expenditure: St Andrew's continues to hope that this objective can be re-secured at the earliest opportunity.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements that give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records that, 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,

Signed:



.....

Date ...20/09/2024.... 2024

Session Clerk

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 2023 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

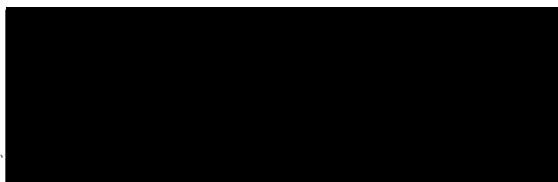
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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:



... Date 30 Sept 2024

Name:



Address:

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

Edinburgh St Andrew's Clermiston
Receipts and Payments Account
Year ended 31 December 2023

		Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	25,433	0	0	25,433	34,472
Legacies		0	0	0	0	0
Activities for Generating Funds		914	0	0	914	1,288
Bank & Deposit interest		66	0	0	66	8
Investment income		240	0	0	240	220
		<u>26,653</u>	<u>0</u>	<u>0</u>	<u>26,653</u>	<u>35,988</u>
Rental of premises		14,753	0	0	14,753	27,408
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
Grants		0	0	0	0	0
Receipts from General Trustees		0	0	0	0	0
Other Receipts	4	1,398	0	0	1,398	222
<u>Total Receipts</u>		<u>42,804</u>	<u>0</u>	<u>0</u>	<u>42,804</u>	<u>63,618</u>
<u>Payments</u>	5					
Costs of generating funds		243	0	0	243	222
Charitable activities		28,345	23,717	0	52,602	64,159
Governance costs		515	277	0	792	660
<u>Total Payments</u>		<u>29,103</u>	<u>23,994</u>	<u>0</u>	<u>53,097</u>	<u>65,041</u>
Excess of Receipts over Payments for the year before transfers		13,701	- 23,994	0	-10,293	-1,423
Transfers		-23,994	23,994	0	0	0
Excess of Receipts over Payments for the year		<u>-10,293</u>	<u>0</u>	<u>0</u>	<u>-10,293</u>	<u>-1,423</u>

Edinburgh St Andrew's Clermiston**Receipts and Payments Account****Year ended 31 December 2023**

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		23,482	1,683	0	25,165	26,588
Movement in year:						
Excess of Receipts over Payments for the year		- 10,293	0	0	-10,293	-1,423
Bank & deposit balances carried forward		<u>13,189</u>	<u>1,683</u>	<u>0</u>	<u>14,872</u>	<u>25,165</u>
 <u>Investments at market value</u>						
(Cost £1,000)		11,660	0	0	11,660	10,800
<u>Assets</u>						
Gift Aid Receivable – 2024		3,327	0	0	3,327	4,109
Hall Letting Income		675	0	0	675	839
		<u>4,002</u>	<u>0</u>	<u>0</u>	<u>4,002</u>	<u>4,948</u>
<u>Liabilities</u>						
Not Applicable		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on 16 February 2024

For and on behalf of the Kirk Session.

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. [REDACTED] (Organist) is not a trustee / member of the Kirk Session, consequently his costs are not included here.

2 Movements in Funds

	At 1 January 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
Designated Fabric Fund	20,384				20,384
Designated Music Fund					
General Fund	3,098	42,804	-29,103	-23,994	-7,195
	<u>23,482</u>	<u>42,804</u>	<u>-29,103</u>	<u>-23,994</u>	<u>13,189</u>
Restricted funds					
Clermiston Churches Fund	473	0	0	0	473
FAST Project Fund	0	0	-23,994	23,994	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>-23,994</u>	<u>23,994</u>	<u>1,683</u>
Endowment funds					
Not Applicable	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>25,165</u>	<u>42,804</u>	<u>-53,097</u>	<u>0</u>	<u>14,872</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Music Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.

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 is to support various ways of engagement within the wider community of Clermiston.

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.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations					
WFO Scheme (non-Gift Aid)	2,095	0	0	2,095	3,989
Gift Aid Donations	16,435	0	0	16,435	16,435
Tax Recovered on Gift Aid Donations	4,875	0	0	4,875	10,519
Ordinary Offerings (Open Plate)	985	0	0	985	2,022
Other Offerings, Donations etc	1,043	0	0	1,043	1,507
	<u>25,433</u>	<u>0</u>	<u>0</u>	<u>25,433</u>	<u>34,472</u>
4. Analysis of Other Income					
Other Donations	1,298	0	0	1,298	22
Weddings & Funeral Services	100	0	0	100	200
	<u>1,398</u>	<u>0</u>	<u>0</u>	<u>1,398</u>	<u>222</u>
5. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0	0	0	0	0
Offering envelopes	226	0	0	226	198
Expenses for Church Events	17			17	24
	<u>243</u>	<u>0</u>	<u>0</u>	<u>243</u>	<u>222</u>
Charitable activities					
Ministries & Mission allocation	9,235	0	0	9,235	17,054
Presbytery dues	419	0	0	419	1,060
Voluntary Additional Stipend	0	0	0	0	0
Minister's expenses	0	0	0	0	0
Ministerial Assistance	0	0	0	0	0
Pulpit supply	441	0	0	441	276
Other staffing costs	5,888	16,419	0	22,307	23,232
Fabric repairs & maintenance	747	784	0	1,531	1,418
Council Tax	6,445	0	0	6,445	5,275
Heat and light	2,251	4,556	0	6,807	10,823
Insurance	784	1,958	0	2,742	2,516
Other building costs (Grounds Maint.)	0	0	0	0	48
Church office expenses	1,173	0	0	1,173	1,097
Organ & music	0	0	0	0	166
Printing, stationery, and postage	962	0	0	962	1,191
Other expenses (inc Bank Charges)	0	0	0	0	3
Donations to other charities	0	0	0	0	0
	<u>28,345</u>	<u>23,717</u>	<u>0</u>	<u>52,062</u>	<u>64,159</u>
Governance costs					
Independent examiner's fees	<u>515</u>	<u>277</u>	<u>0</u>	<u>792</u>	<u>660</u>

Other payments

Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032.

	2023 £	2022 £
7. Collections for Third Parties		
Leprosy Mission	0	0
Christian Aid	0	0
	<u>0</u>	<u>0</u>

APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2023 £	2022 £
Credit Balances held at 31 December at cost	<u>69,578</u>	<u>67,894</u>
Market Value of Balances at 31 December	<u>97,026</u>	<u>84,136</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>60,235</u>	<u>55,874</u>

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