

Drylaw Parish Church of Scotland, Edinburgh

Scotland · Charity number SC005744

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1968-04-08
Register	View on the OSCR register

Contact

Address
17 West Court
Edinburgh
EH16 4EB

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: We are a Church of Scotland parish church in the Presbytery of Edinburgh and West Lothian. We are a place of worship and offer services to the local community in many different forms. We strive to be mission orientated and seek to build the Kingdom of God.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: (c) the advancement of religion

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£38,227	£50,350	-	2
2023-12-31	£45,550	£49,506	-	2
2022-12-31	£46,729	£43,510	-	1
2021-12-31	£45,460	£42,123	-	2
2020-12-31	£40,148	£35,185	-	2

Drylaw Parish Church of Scotland, Edinburgh

Scotland - Charity number SC005744

Accounts



**The Church of Scotland
Presbytery of Edinburgh and West Lothian**

**Drylaw Parish
Church of Scotland, Edinburgh**

**RECEIPTS AND PAYMENTS ACCOUNTS
For the year ended 31 December 2024**

Congregation No: 010031

Charity No: SC 005744

**Drylaw Parish Church
Trustees' Annual Report
Year ended 31 December 2024**

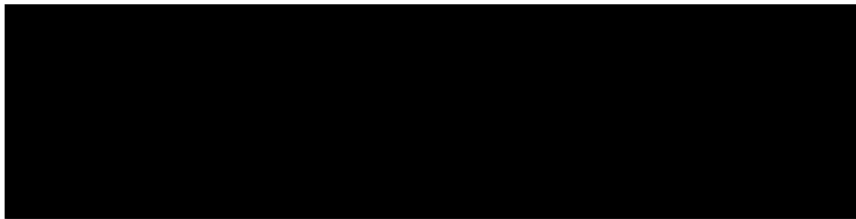
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The trustees present the annual report and financial statements for Drylaw Parish Church of Scotland, Edinburgh for the year ended 31 December 2024.

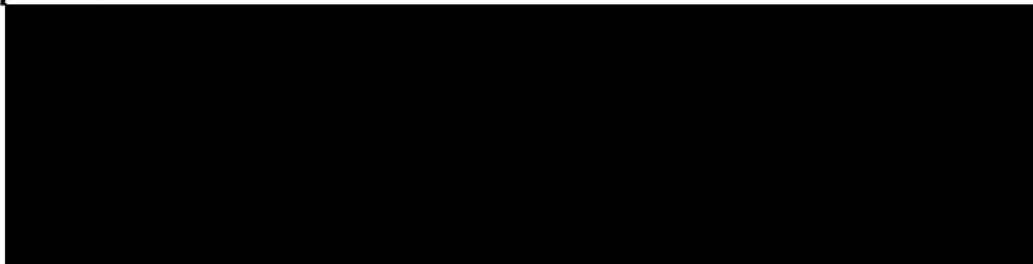
Reference and Administrative Information

Charity Name:	Drylaw Parish Church of Scotland, Edinburgh
Charity Registration Number:	SC005744
Congregation Reference No:	010031
Contact Address:	Church Office Groathill Road North Edinburgh EH4 2RG


Trustees



Principal Office-bearers



Independent Examiner


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

Bankers

Bank of Scotland plc,
PO Box 1000, BX2 1LB

**Drylaw Parish Church
Trustees' Annual Report (cont.)
Year ended 31 December 2024**

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Structure, Governance and Management

Governing Document

The Church is administered 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 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 is a member of the Kirk Session, and is inducted by Presbytery.

Organisational Structure

The Kirk Session, which is chaired by the Minister, normally meets six times a year and is responsible for spiritual and all other affairs within the church. There are several task groups made up of elders and congregational members who report regularly to the Kirk Session. The main task groups are finance, property, pastoral care, outreach, worship, fundraising and communications.

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.

Achievements and Performance

██████████ remained as Locum and Interim Moderator until her retirement at the end of October. ██████████ was appointed Interim Moderator from November 2024. Pulpit supply covered worship in November. ██████████ was appointed Assistant Minister and divided his time between Drylaw and St Nicholas, Sighthill, leading worship in Drylaw from December 2024.

Worship

While we still have some who dial in to services on Zoom, the majority of members worshipping do so in the building. The local care home continues to join services via Zoom, usually with two sitting rooms participating.

A worship group meets every few months and a regular rhythm has been established for lay participation in leading prayers, choosing hymns and contributing experiences related to climate change.

There have been seven funerals in the past year and no weddings.

**Drylaw Parish Church
Trustees' Annual Report (cont.)
Year ended 31 December 2024**

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Achievements and Performance (cont.)

This group has taken on responsibility to consider how the outside space of the church is used to engage with the community.

There have been 3 funerals in the past year, and no weddings.

Strategic Planning and Consultation related to Edinburgh Presbytery Plan.

Drylaw had been working towards a union with Blackhall St Columba's. The congregational vote took place on 13th October 2024. The congregation voted to enter into a union with Blackhall St Columba's. However, the Drylaw congregation being in vacancy had, in terms of the Presbytery Mission Plan Act (Act 8, 2021), an additional vote as to whether to accept the sitting Minister of Blackhall St Columba's as the minister of the united congregation. The Drylaw congregation voted against the sitting Minister of Blackhall St Columba's. As a result, progress towards the union voted in favour of came to a halt. Representatives of Presbytery's Deployment of Resources Committee met with the Kirk Session in November and it was agreed that they should meet with the congregation after the morning service on 9th February 2025 to consider and discuss possible next steps for Drylaw.

Finance

This group continues to work as a team fulfilling the many roles previously held by our Treasurer.

Property:

There were no significant property problems in 2024 except with the heating system which is now down to one boiler. The other is no longer working and parts cannot be obtained as they are obsolete. Permission was given from the General Trustees to appoint Andrew MacOwan to survey the system and prepare papers to obtain tenders for the necessary works.

The sale of the Manse was completed in May 2024 and the net sale proceeds have been lodged with the Church of Scotland Consolidated Fabric Fund. (see Appendix).

Staffing

A part-time administration continues to work as before and we continue to employ a cleaner. Both have had annual appraisals. Organists have continued to offer music and so have continued to remain in employment.

Outreach

██████████ continued contact with the local schools up to her retirement thereafter ██████████ visited with them.

Local community meetings – Our Church member, ██████████ attends all the meetings and reports back to the Church.

**Drylaw Parish Church
Trustees' Annual Report (cont.)
Year ended 31 December 2024**

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Achievements and Performance (cont.)

Pastoral Care

Pastoral Care continued with [REDACTED] keeping [REDACTED] and the Kirk Session up to date. When [REDACTED] moved out of Edinburgh and so would no longer be able to do regular visiting, it was agreed that [REDACTED] would take over from her. [REDACTED] visits to those needing Pastoral Care. Visits and telephone calls continue weekly. Many of the older members continue to support each other by telephone.

Hall Lettings

The Rainbow Club Day Care who support frail elderly continue in our building five days a week. NHS Mental Health Services continue to meet in our building twice weekly. The North West Singers hold fortnightly meetings for people with dementia and their carers. The Sjorgrens Group meet quarterly in our halls. There is also weekly Judo and Highland Dance and Girl Guides.

Financial Review

General Fund.

In 2024 our Weekly Offerings of £17,140 (2023: £17,441) were slightly behind the prior year, whilst Rental of Premises of £11,424 (2023: £21,535) fell significantly. The £3,282 gift aid claimed in 2024 is also a small decrease on the 2023 claim of £3,925.

In 2024 our Giving to Grow allocation was £3,129 (2023: paid £1,161, refunded £200 from 2022, giving a cost for the year of £961). Council Tax was similar at £2,540 (2023: £2,335), as the manse has been vacant since the previous minister's retirement.

Our staff costs were slightly higher for 2024 at £11,918 than 2023 (£10,784), and Locum costs for 2024 were £7,241 (2023: £14,622).

Fabric Funds (Restricted and Designated).

These funds are used to meet unexpected or major fabric expenses. There were no major fabric costs in 2024 (2023: no major fabric costs).

Youth Fund

A grant of £1,500 was received in 2020 from the Presbytery Wester Coates Fund for youth work, and in 2022 a £1,000 donation was received for the same purpose. £nil was spent in the year (£nil in 2023); the remaining balance of £1,779 (2023: £1,779) remains unutilised at the year-end and is included in restricted funds.

**Drylaw Parish Church
Trustees' Annual Report (cont.)
Year ended 31 December 2024**

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Other restricted funds

The Deaconess fund is for the work of the retired Deaconess assisting with our family work. The Poor Fund is to help the poor of the parish. At the end of the year funds held were £226 and £572 (2023: £226 and £572) respectively.

Craigroyston Fund.

In July 2015 we received the sum of £10,366 from Craigroyston Community Trust when this charity was closed. On receipt of this donation we agreed with the Trust that part of it would support the rent paid by the Mothers and Toddlers group who use our halls each week. During 2024 we transferred £nil (2023: £nil) from the Craigroyston Fund to our General Fund for this purpose, giving a total support to date for the Mothers and Toddlers of £6,219.

Reserves Policy

It is the policy of the Trustees to have available reserves in our unrestricted funds of at least 4 months normal expenditure. We were able to maintain this position during 2024 and our unrestricted funds at 31st December are adequate to meet our forthcoming requirements.

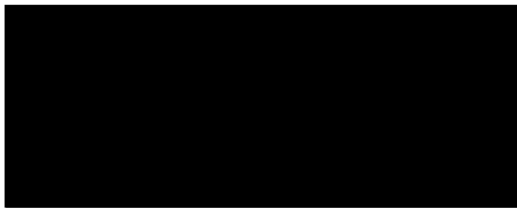
**Drylaw Parish Church
Trustees' Annual Report (cont.)
Year ended 31 December 2024**

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Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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,



Date 25/2/25

Independent Examiner's Report to the Trustees of Drylaw Parish Church

Page 7.

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.

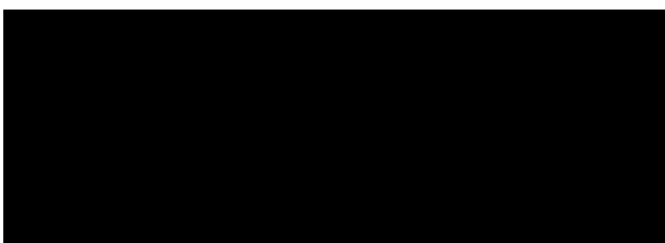
Basis of independent examiner's statement

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.



Hollis Accounting Limited
3 Melville Crescent, Edinburgh, EH3 7HW

Date

26/2/25

Drylaw Parish Church
Receipts and Payments Account
Year ended 31 December 2024

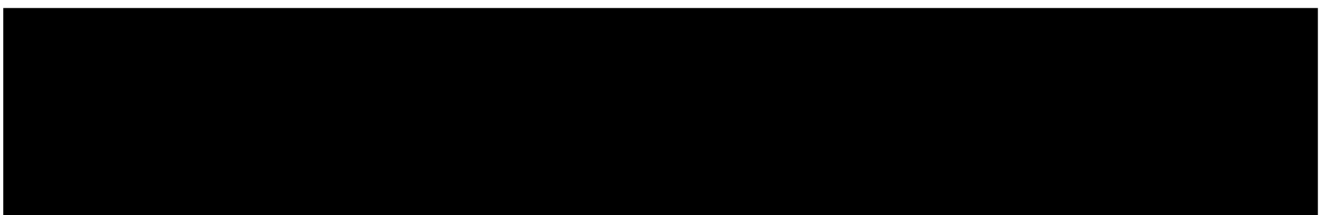
	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations	3	22,794	-	22,794	21,913
Legacies		-	-	-	-
Activities for Generating Funds		2,544	-	2,544	2,043
Bank & Deposit interest		300	-	300	239
Use of Premises - Hall		11,424	-	11,424	21,535
Grants		1,020	-	1,020	-
Insurance claim		-	-	-	-
Other income		145	-	145	-
<u>Total Receipts</u>		<u>38,227</u>	<u>-</u>	<u>38,227</u>	<u>45,730</u>
<u>Payments</u>					
Costs of generating funds	4	-	-	-	-
Charitable activities		49,228	-	49,228	49,135
Governance		1,122	-	1,122	1,020
<u>Total Payments</u>		<u>50,350</u>	<u>-</u>	<u>50,350</u>	<u>50,155</u>
Excess of Receipts over Payments for the year before transfers		(12,123)	-	(12,123)	(4,425)
Transfers		-	-	-	-
Excess of Receipts over Payments for the year		<u>(12,123)</u>	<u>-</u>	<u>(12,123)</u>	<u>(4,425)</u>

Drylaw Parish Church
Statement of Balances
At 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Note				
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	39,079	2,577	41,656	46,081
Movement in year:				
Excess of Receipts over Payments for the year	(12,123)	-	(12,123)	(4,425)
Bank & deposit balances carried forward	<u>26,956</u>	<u>2,577</u>	<u>29,533</u>	<u>41,656</u>
<u>Assets</u>				
Ministries & Missions refund due	-	-	-	-
Rent due	-	-	-	-
Gift Aid Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>				
Rent received in advance	-	-	-	2,503
Other creditors	-	-	-	-
Accruals	<u>1,122</u>	<u>-</u>	<u>1,122</u>	<u>1,116</u>

The accounts were approved by the Kirk Session on...25/2/2025

For and on behalf of the Kirk Session



1. Trustee Remuneration and Related Party Transactions

The Interim Moderator received reimbursement of £927 (2023: £1,373) for phone and travel
 Other expenses reimbursed to trustees totalled £863 to 2 trustees (2023: £956 to 2 trustees).

██████████ who is a trustee, was paid £6,095 as Administrator (2023: £5,542).

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 (2023: none).

2. Movements in Funds

	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
	£	£	£	£	£
Unrestricted funds					
Designated Fabric Fund	5,003	-	-	-	5,003
Craigroyston Fund	1,661	-	-	-	1,661
General fund	32,415	38,227	(50,350)	-	20,292
	<u>39,079</u>	<u>38,227</u>	<u>(50,350)</u>	<u>-</u>	<u>26,956</u>
Restricted funds					
Poor Fund	572	-	-	-	572
Youth fund	1,779	-	-	-	1,779
Deaconess fund	226	-	-	-	226
	<u>2,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,577</u>
Total funds	<u>41,656</u>	<u>38,227</u>	<u>(50,350)</u>	<u>-</u>	<u>29,533</u>

Purposes of Designated Funds

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

Craigroyston Fund: Part of this fund is being used to support the Mothers and Toddlers Group who use our halls on two mornings each week.

Purposes of Restricted Funds

Poor Fund: This fund consists of donations from the Crammond Poor Fund and other sources, and the related expenditure.

Deaconess Fund: Grant for family work by the deaconess, and the related expenditure.

Youth Fund: This fund consists of donations and the Wester Coates grant given for youth work, and the related expenditure.

Transfers

There were no transfers in the year

Drylaw Parish Church
Year ended 31 December 2024
Notes to the Accounts (cont'd)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations				
FWO Scheme (non Gift Aid)	1,372	-	1,372	117
Gift Aid Donations	14,591	-	14,591	15,730
Tax Recovered on Gift Aid Donations	3,282	-	3,282	3,925
Ordinary Offerings (Open Plate)	2,549	-	2,549	1,711
Other Offerings, Donations etc	1,000	-	1,000	430
	<u>22,794</u>	<u>-</u>	<u>22,794</u>	<u>21,913</u>
4. Analysis of Payments				
Costs of generating funds				
Offering Envelopes	-	-	-	-
Fundraising Events	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable activities				
Giving to Grow allocation	3,129	-	3,129	961
Presbytery Dues	338	-	338	325
Pulpit supply	200	-	200	239
Minister's expenses	927	-	927	1,373
Locum Minister	7,241	-	7,241	14,622
Other Staffing Costs	11,918	-	11,918	10,784
Fabric Repairs & Maintenance	5,047	-	5,047	3,362
Council Tax	2,540	-	2,540	2,335
Heat and light	12,768	-	12,768	7,943
Insurance	2,035	-	2,035	2,132
Church office expenses	1,661	-	1,661	2,706
Other expenses	1,424	-	1,424	2,353
	<u>49,228</u>	<u>-</u>	<u>49,228</u>	<u>49,135</u>
Governance				
Accounts & Independent Examination	1,122	-	1,122	1,020
	<u>1,122</u>	<u>-</u>	<u>1,122</u>	<u>1,020</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.

Drylaw Parish Church
Year ended 31 December 2024
Notes to the Accounts (cont'd)

	2024	2023
	£	£
6. Collections for Third Parties		
Bin twin	-	240
School Sharing Shelf	-	95
	-	-
	<u>-</u>	<u>335</u>
	<u><u>-</u></u>	<u><u>335</u></u>

APPENDIX

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

	2024	2023
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	448,652	4,271
Market Value of Balances at 31 December	450,633	5,944
REVENUE ACCOUNT		
Credit Balance at 31 December	11,040	2,264
TEMPORARY ACCOUNT		
Credit balance at 31 December	-	(1,674)

Drylaw Parish Church
Summary of Accounts
Year ended 31 December 2024

	General Fund		Designated Fabric Fund		Craigroyston Fund		Other funds		Totals	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£	£	£
Income										
Offerings & Gift Aid Tax	21,794	21,483	-	-	-	-	-	-	21,794	21,483
Other donations	1,000	250	-	-	-	180	-	1,000	1,000	430
Legacies	-	-	-	-	-	-	-	-	-	-
Premises rental	11,424	21,535	-	-	-	-	-	-	11,424	21,535
Fundraising	2,544	2,043	-	-	-	-	-	-	2,544	2,043
Grants	1,020	-	-	-	-	-	-	-	1,020	-
Other	445	239	-	-	-	-	-	-	445	239
Insurance Claim	-	-	-	-	-	-	-	-	-	-
	<u>38,227</u>	<u>45,550</u>	-	-	-	<u>180</u>	-	-	<u>38,227</u>	<u>45,730</u>
Expenditure										
Giving to Grow	3,467	1,286	-	-	-	-	-	-	3,467	1,286
Staff	19,159	25,406	-	-	-	-	-	-	19,159	25,406
Building	22,390	15,772	-	-	-	-	-	-	22,390	15,772
Other	5,334	7,042	-	-	-	649	-	649	5,334	7,691
	<u>50,350</u>	<u>49,506</u>	-	-	-	<u>649</u>	-	-	<u>50,350</u>	<u>50,155</u>
Surplus/deficit	(12,123)	(3,956)	-	-	-	(469)	-	(469)	(12,123)	(4,425)
Transfers	-	-	-	-	-	-	-	-	-	-
Balance at 1 st January	32,415	36,371	5,003	5,003	1,661	1,661	2,577	3,046	41,656	46,081
Balance at 31 st December	<u>20,292</u>	<u>32,415</u>	<u>5,003</u>	<u>5,003</u>	<u>1,661</u>	<u>1,661</u>	<u>2,577</u>	<u>2,577</u>	<u>29,533</u>	<u>41,656</u>

