

St Michael's Episcopal Church: Elie

Scotland · Charity number SC005954

Details

Status	Active
Legal form	Other
Part of	General Synod Of The Scottish Episcopal Church (SC015962)
Registered	1934-04-18
Register	View on the OSCR register

Contact

Address	7 The Roundel Lundin Links Leven Fife KY8 6HN
Website	www.eastneuk-episcopal.com

Activities

Activities: 'It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Please see Annual Return

Beneficiaries: 'Other defined groups'

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£25,796	£46,766	-	1
2024-09-30	£33,701	£27,272	-	2
2023-09-30	£30,324	£33,673	-	1
2022-09-30	£31,033	£38,080	-	1
2021-09-30	£35,719	£38,418	-	1

St Michael's Episcopal Church: Elie

Scotland - Charity number SC005954

Accounts



ST. MICHAEL AND ALL ANGELS' EPISCOPAL CHURCH

Trustees' Report and Accounts for the year to 30th September 202 5

18 North Street, Glenrothes, Fife KY7 5NA 01592 610388
8 Mitchell Street, Leven, Fife KY8 4HJ 01333 425250
www.patersonboyd.com



PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

St Michael's Episcopal Church, Elie Trustees' Report and Accounts for the year to 30th September 2025

Reference and Administration Details

Registered charity number: SC005954
 Other names which charity is known: St Michael & All Angels Episcopal Church, Elie
 Principal address: Revd David Gordon
 The Great House, 18 Priory Court, Pittenweem, KY10 2LJ

Principal Office Bearers

Revd. David Gordon
 Sheriff Robert Dickson (Church Warden)
 Mr David Stacey (Treasurer)
 Mrs Fiona Thomson (Vestry Secretary)
 Mrs Jennifer Rose (Vestry Member)
 Mrs Patricia Sneddon (Vestry Member)
 Ms. Amanda Barclay (Vestry Member and Fabric Convenor)
 Mrs Barbara Graham (Vestry Member)
 Mr Alistair Graham (Vestry Member)

Independent Examiner

Mr Colin McCulloch F.C.C.A

Structure, Governance and Management

The charity's affairs are conducted in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Constitution of St Michael's Church.

1. St Michael's Church, Elie is a registered Scottish Charity, a member of the Diocese of St Andrews, Dunkeld & Dunblane of the Scottish Episcopal Church and is in full communion with the Anglican Church.
2. The superior authority is the Bishop of St Andrews, Dunkeld & Dunblane.
3. All its affairs are governed by the Vestry.

Recruitment and Appointment of Trustees

Vestry members are appointed by the ACM established by Constitution and under Canon Law of the Scottish Episcopal Church (SEC). There is no formal induction programme, but a course of vestry training is being organised by the Diocesan Office, this will give further guidance so that members are familiar with church aims, responsibilities and values as the designated trustees of a charity.

Objectives and Activities

The Church's principal activities include public worship in sacrament and prayer, Christian education, charitable work and fund raising for local, national and international needs. Many of our members represent our church in other charitable organisations because we are unable to carry out some functions on our own due to the age and size of congregation.

The Church raises money within the congregation and regularly shares worship with our sister congregation in Pittenweem.

St Michael's Episcopal Church, Elie Trustees' Report and Accounts for the year to 30 September 2025

Achievements and Performance and Financial Review

St Michael's continues its good relationship with St John's and its treasurer (Janet Bulloch). Our two churches support each other with a shared ministry and rectory in The Great House.

St Michael's income has fallen but the dividend income from the Scottish Episcopal Church Unit Trust has risen. The capital value of the units saw an increase in the year.

The account with Barclays Bank was closed during the year.

Significant expenditure on repairs and maintenance was incurred in the year.

Revd David Gordon is our full time priest in charge and he and his wife Ann live in The Great House, Pittenweem. He has raised the profile of our churches in the East Neuk.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which reflect a true and fair view of the state of the affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them 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 responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

Approved by the Trustees on 24 June 2026 and signed on their behalf.

David Stacey

David Stacey
Treasurer



David Gordon
Priest in Charge

Independent Examiner's Report To the Trustees of St Michael's Episcopal Church, Elie For the year to 30 September 2025

I report on the accounts of the charity for the year to 30 September 2025 which are set out on the following pages.

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) (a) to (c) 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.

Colin McCulloch

.....
Mr C McCulloch F.C.C.A

Date: 24 June 2026

St Michael's Episcopal Church
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR TO 30 SEPTEMBER 2025

	2025	2025	2025	2025	2025	2024
	Unrestricted	Restricted	Fabric	Endowment		
INCOME	General fund	Rectory fund	fund	Funds	Total	Total
	£	£	£	£	£	£
Collections - Gift aid	8,751	-	-	-	8,751	10,339
- Non gift aid	-	-	-	-	-	-
Church hire	-	-	-	-	-	-
Tax refunds	801	-	-	-	801	2,922
Bequests	-	-	-	-	-	5,000
Diocesan grant income	2,279	-	-	-	2,279	3,340
Donations	69	-	-	-	69	620
Investment income – Interest	53	-	-	-	53	366
- SEC Units	7,353	4,549	-	-	11,902	10,459
Reimbursements from St John's	1,841	-	-	-	1,841	7,557
Other refunds	100	-	-	-	100	213
House deposit refund	-	-	-	-	-	-
	<u>21,247</u>	<u>4,549</u>	<u>-</u>	<u>-</u>	<u>25,796</u>	<u>40,816</u>
EXPENDITURE						
<i>Charitable activities:</i>						
Quota	3,008	-	-	-	3,008	2,802
Stipend and NIC*	14,098	-	-	-	14,098	7,883
Locum costs	125	-	-	-	125	1,075
Travel expenses*	925	-	-	-	925	2,047
Council tax*	3,320	-	-	-	3,320	192
Insurances	1,091	-	-	-	1,091	1,078
Heat & light	3,148	-	-	-	3,148	3,590
Repairs & maintenance	17,446	-	-	-	17,466	4,866
Equipment (including hire)	1,087	-	-	-	1,087	-
Cleaning	960	-	-	-	960	960
Great House repairs	82	-	-	-	82	5,258
Garden	270	-	-	-	270	715
Catering	-	-	-	-	-	555

Organ costs	-	-	-	-	-	60
Website*	-	-	-	-	-	118
Church office expenses	248	-	-	-	248	523
Independent examination fee	430	-	-	-	430	420
Gifts & wreath	528	-	-	-	528	693
Copyright*	-	-	-	-	-	186
Service sheets*	-	-	-	-	-	-
Advertising* (*50% of expense shared with St John's, Pittenweem)	-	-	-	-	-	525
Balance carried forward	<u>46,766</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,766</u>	<u>33,546</u>

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St Michael's Episcopal Church
RECEIPTS AND PAYMENTS ACCOUNT FOR
THE YEAR TO 30 SEPTEMBER 2025
Continued....

2025 Rector £	2025 Fabric £	2025 Funds £	2025 General fund £	2024 General fund £	Restricted fund £	Endowment fund £	EXPENDITURE Total	Unrestricted Total
Balance brought forward				46,766	-	-	-	46,766
Stationery & literature	-	-	-	-	-	55 Removal costs	-	-
-	2,500							
<i>Donations to other charities:</i>								
Bishop's Appeal					-	-	-	-
Children 1st					-	-	-	-
				<u>46,766</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,766</u>
								<u>36,171</u>
Net receipts/(payments) (25,519)					4,549	-	-	(20,970)
Unrealised gains/(losses) on investments				20,856	12,904	-	-	33,760
Net receipts after investment movements				(4,663)	17,453	-	-	12,790
Funds brought forward				205,319	168,363	16,710	9,724	400,116
Funds carried forward				<u>200,656</u>	<u>185,816</u>	<u>16,710</u>	<u>9,724</u>	<u>412,906</u>
								<u>400,116</u>

St Michael's Episcopal Church
STATEMENT OF ASSETS
FOR THE YEAR TO 30 SEPTEMBER 2025

	2025	2025	2025	2025	2025	2024
	Unrestricted	Restricted	Fabric	Endowment	Total	Total
	General fund	Rectory fund	fund	funds	Total	Total
	£	£	£	£	£	£
Cash and bank	(46,766)	32,739	16,710	9,724	12,407	8,028
<i>Investments:</i>						
SEC units (at Market value)	247,422	153,077	-	-	400,499	366,740
Barclays Bank	-	-	-	-	-	25,348
	<u>200,656</u>	<u>185,816</u>	<u>16,710</u>	<u>9,724</u>	<u>412,906</u>	<u>400,116</u>

Represented by:

Unrestricted general funds	200,656	-	-	-	200,656	205,319
Rectory fund	-	185,816	-	-	185,816	168,363
Fabric fund	-	-	16,710	-	16,710	16,710
Endowment funds: General	-	-	-	6,120	6,120	6,120
Miss Bell legacy	-	-	-	300	300	300
Outhwaite memorial fund	-	-	-	1,015	1,015	1,015
Miss McCracken legacy	-	-	-	2,289	2,289	2,289
	<u>200,656</u>	<u>185,816</u>	<u>16,710</u>	<u>9,724</u>	<u>412,906</u>	<u>400,116</u>

NOTES TO THE RECEIPTS & PAYMENTS ACCOUNT

	2025 £	2024 £
1. Trustees' remuneration		
SEC annual stipend, pension contribution and housing allowance	14,098	7,883
Council tax paid on Rector's property*	3,320	192
Travel expenses for Rector & Locum clergy (*joint)	925	2,047
	<u>18,343</u>	<u>10,122</u>
General Fund: 7,427 units in Scottish Episcopal Church Trust Pool (Cost £77,874)	247,422	226,566
Rectory Fund: 4,595 units in Scottish Episcopal Church Trust Pool (Cost: £53,322)	153,077	140,174
	<u>400,499</u>	<u>366,740</u>

St Michael's Episcopal Church: Elie

Scotland - Charity number SC005954

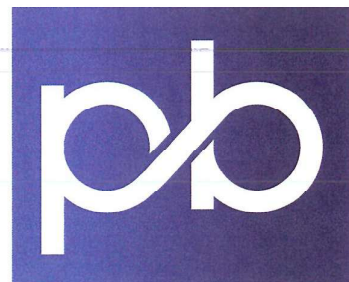
Accounts



ST. MICHAEL AND ALL ANGELS' EPISCOPAL CHURCH

Trustees' Report and Accounts for the year to 30th September 2024

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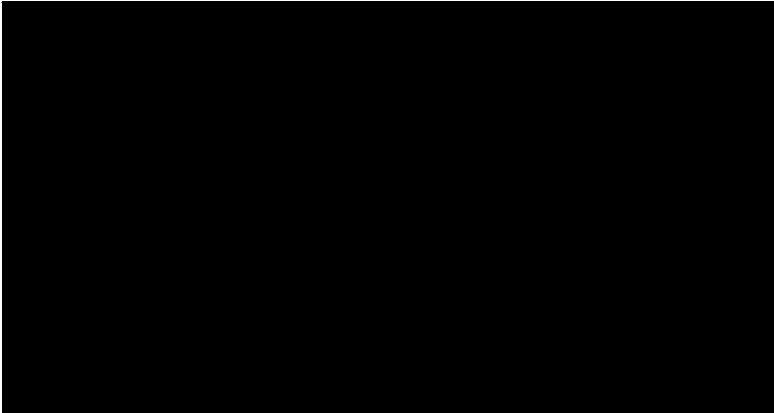
PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

St Michael's Episcopal Church, Elie
Trustees' Report and Accounts for the year to 30th September 2024

Reference and Administration Details

Registered charity number: SC005954
 Other names which charity is known: St Michael & All Angels Episcopal Church, Elie
 Principal address: 

Principal Office Bearers



Structure, Governance and Management

The charity's affairs are conducted in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Constitution of St Michael's Church.

1. St Michael's Church, Elie is a registered Scottish Charity, a member of the Diocese of St Andrews, Dunkeld & Dunblane of the Scottish Episcopal Church and is in full communion with the Anglican Church.
2. The superior authority is the Bishop of St Andrews, Dunkeld & Dunblane.
3. All its affairs are governed by the Vestry.

Recruitment and Appointment of Trustees

Vestry members are appointed by the ACM established by Constitution and under Canon Law of the Scottish Episcopal Church (SEC). There is no formal induction programme, but a course of vestry training is being organised by the Diocesan Office, this will give further guidance so that members are familiar with church aims, responsibilities and values as the designated trustees of a charity.

Objectives and Activities

The Church's principal activities include public worship in sacrament and prayer, Christian education, charitable work and fund raising for local, national and international needs. Many of our members represent our church in other charitable organisations because we are unable to carry out some functions on our own due to the age and size of congregation.

The Church also holds events to fundraise and wishes to participate in village events for that reason. The Church raises money within the congregation and regularly shares worship with our sister congregation in Pittenweem and other Anglican churches in the east area of the diocese.

St Michael's Episcopal Church, Elie
Trustees' Report and Accounts for the year to 30 September 2024

Achievements and Performance and Financial Review

- St. Michael's continues its good relations with St. John's and its treasurer, [REDACTED]. Our two churches, though no longer formally linked, support each other with a shared ministry and a shared rectory in The Great House.
- St. Michael's collection income has increased, as has the dividend income from the Scottish Episcopal Church Unit Trust. The capital value of the units saw a significant increase of 15% in the year.
- A bequest of £5,000 was gratefully received during the year.
- Our interest has increased from Barclays Bank, reflective of the increase in interest rates in the year.
- Significant repair work was undertaken at The Great House.
- The accounts also show an increase in energy costs of more than 50% in the year.
- We welcomed the institution of [REDACTED] as our full-time Priest in Charge. He and his wife [REDACTED] have moved into The Great House, Pittenweem. We hope that [REDACTED] will be able to raise the profile of our churches in the East Neuk.

Statement of Trustees' Responsibilities

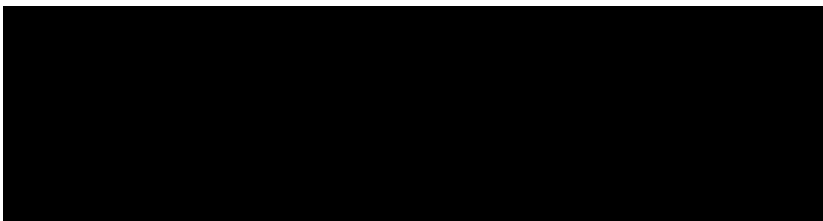
Charity law requires the trustees to prepare financial statements for each financial year, which reflect a true and fair view of the state of the affairs of the charity and its financial activities for that period.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them 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 responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

Approved by the Trustees on 18 December 2024 and signed on their behalf.



**Independent Examiner's Report
To the Trustees of St Michael's Episcopal Church, Elie
For the year to 30 September 2024**

I report on the accounts of the charity for the year to 30 September 2024 which are set out on the following pages.

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) (a) to (c) 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.

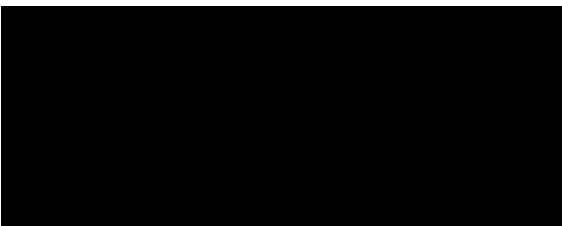
Basis of independent examiner's statement

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.



Date: 18 December 2024

St Michael's Episcopal Church
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR TO 30 SEPTEMBER 2024

	2024	2024	2024	2024	2024	2023
	Unrestricted	Restricted	Fabric	Endowment		
INCOME	General fund	Rectory fund	fund	Funds	Total	Total
	£	£	£	£	£	£
Collections - Gift aid	10,339	-	-	-	10,339	9,523
- Non gift aid	-	-	-	-	-	665
Church hire	-	-	-	-	-	-
Tax refunds	2,922	-	-	-	2,922	2,557
Bequests	5,000	-	-	-	5,000	-
Diocesan grant income	3,340	-	-	-	3,340	-
Donations	620	-	-	-	620	-
Investment income – Interest	366	-	-	-	366	132
- SEC Units	6,461	3,998	-	-	10,459	9,678
Reimbursements from St John's	7,557	-	-	-	7,557	11,468
Other refunds	213	-	-	-	213	-
House deposit refund	-	-	-	-	-	-
	<u>36,818</u>	<u>3,998</u>	<u>-</u>	<u>-</u>	<u>40,816</u>	<u>34,023</u>
EXPENDITURE						
<i>Charitable activities:</i>						
Quota	2,802	-	-	-	2,802	2,924
Stipend and NIC*	7,883	-	-	-	7,883	19,535
Locum costs	1,075	-	-	-	1,075	326
Travel expenses*	2,047	-	-	-	2,047	522
Council tax*	192	-	-	-	192	1,552
Insurances	1,078	-	-	-	1,078	1,059
Heat & light	3,590	-	-	-	3,590	2,320
Repairs & maintenance	4,866	-	-	-	4,866	1,674
Equipment (including hire)	-	-	-	-	-	165
Cleaning	960	-	-	-	960	848
Great House repairs	5,258	-	-	-	5,258	284
Garden	715	-	-	-	715	-
Catering	555	-	-	-	555	-
Organ costs	60	-	-	-	60	-
Website*	118	-	-	-	118	311
Church office expenses	523	-	-	-	523	1,078
Independent examination fee	420	-	-	-	420	360
Gifts & wreath	693	-	-	-	693	450
Copyright*	186	-	-	-	186	87
Service sheets*	-	-	-	-	-	178
Advertising*	525	-	-	-	525	-
(*50% of expense shared with St John's, Pittenweem)						
Balance carried forward	<u>33,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,546</u>	<u>33,673</u>

St Michael's Episcopal Church
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR TO 30 SEPTEMBER 2024
Continued....

	2024	2024	2024	2024	2024	2023
EXPENDITURE	Unrestricted	Restricted	Fabric	Endowment	Total	Total
	General fund	Rectory fund	fund	Funds		
	£	£	£	£	£	£
Balance brought forward	33,546	-	-	-	33,546	33,673
Stationery & literature	55	-	-	-	55	40
Removal costs	2,500	-	-	-	2,500	-
<i>Donations to other charities:</i>						
Bishop's Appeal	70	-	-	-	70	-
Children 1st	-	-	-	-	-	200
	<u>36,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,171</u>	<u>33,913</u>
Net receipts/(payments)	647	3,998	-	-	4,645	110
Unrealised gains/(losses) on investments	29,957	18,534	-	-	48,491	16,435
Net receipts after investment movements	30,604	22,532	-	-	53,136	16,545
Funds brought forward	174,715	145,831	16,710	9,724	346,980	330,435
Funds carried forward	<u>205,319</u>	<u>168,363</u>	<u>16,710</u>	<u>9,724</u>	<u>400,116</u>	<u>346,980</u>

St Michael's Episcopal Church
STATEMENT OF ASSETS
FOR THE YEAR TO 30 SEPTEMBER 2024

	2024	2024	2024	2024	2024	2023
	Unrestricted	Restricted	Fabric	Endowment	Total	Total
	General fund	Rectory fund	fund	funds		
	£	£	£	£	£	£
Cash and bank	(21,247)	29,275	-	-	8,028	11,249
<i>Investments:</i>						
SEC units (at Market value)	226,566	140,174	-	-	366,740	318,249
Barclays Bank	-	(1,086)	16,710	9,724	25,348	17,482
	<u>205,319</u>	<u>168,363</u>	<u>16,710</u>	<u>9,724</u>	<u>400,116</u>	<u>346,980</u>
Represented by:						
Unrestricted general funds	205,319	-	-	-	205,319	174,715
Rectory fund	-	168,363	-	-	168,363	145,831
Fabric fund	-	-	16,710	-	16,710	16,710
Endowment funds: General	-	-	-	6,120	6,120	6,120
Miss Bell legacy	-	-	-	300	300	300
Outhwaite memorial fund	-	-	-	1,015	1,015	1,015
Miss McCracken legacy	-	-	-	2,289	2,289	2,289
	<u>205,319</u>	<u>168,363</u>	<u>16,710</u>	<u>9,724</u>	<u>400,116</u>	<u>346,980</u>

NOTES TO THE RECEIPTS & PAYMENTS ACCOUNT

	2024	2023
	£	£
1. Trustees' remuneration		
SEC annual stipend, pension contribution and housing allowance	7,883	19,535
Council tax paid on Rector's property*	192	1,552
Travel expenses for Rector & Locum clergy (*joint)	2,047	522
	<u>10,122</u>	<u>21,609</u>
General Fund: 7,427 units in Scottish Episcopal Church Trust Pool (Cost £77,874)	226,566	196,609
Rectory Fund: 4,595 units in Scottish Episcopal Church Trust Pool (Cost: £53,322)	140,174	121,640
	<u>366,740</u>	<u>318,249</u>