

# Corstorphine Community Church

Established in 1929 continuing in God's service

**Welcome One. Welcome All.**

Scottish Registered Charity Number. SC008320

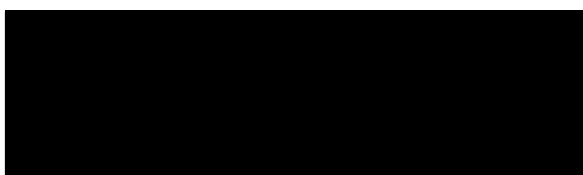
**A Congregation of: The United Free Church of Scotland  
(Designated Religious Charity. No SC008167)**



## Congregation Report and Financial Statements

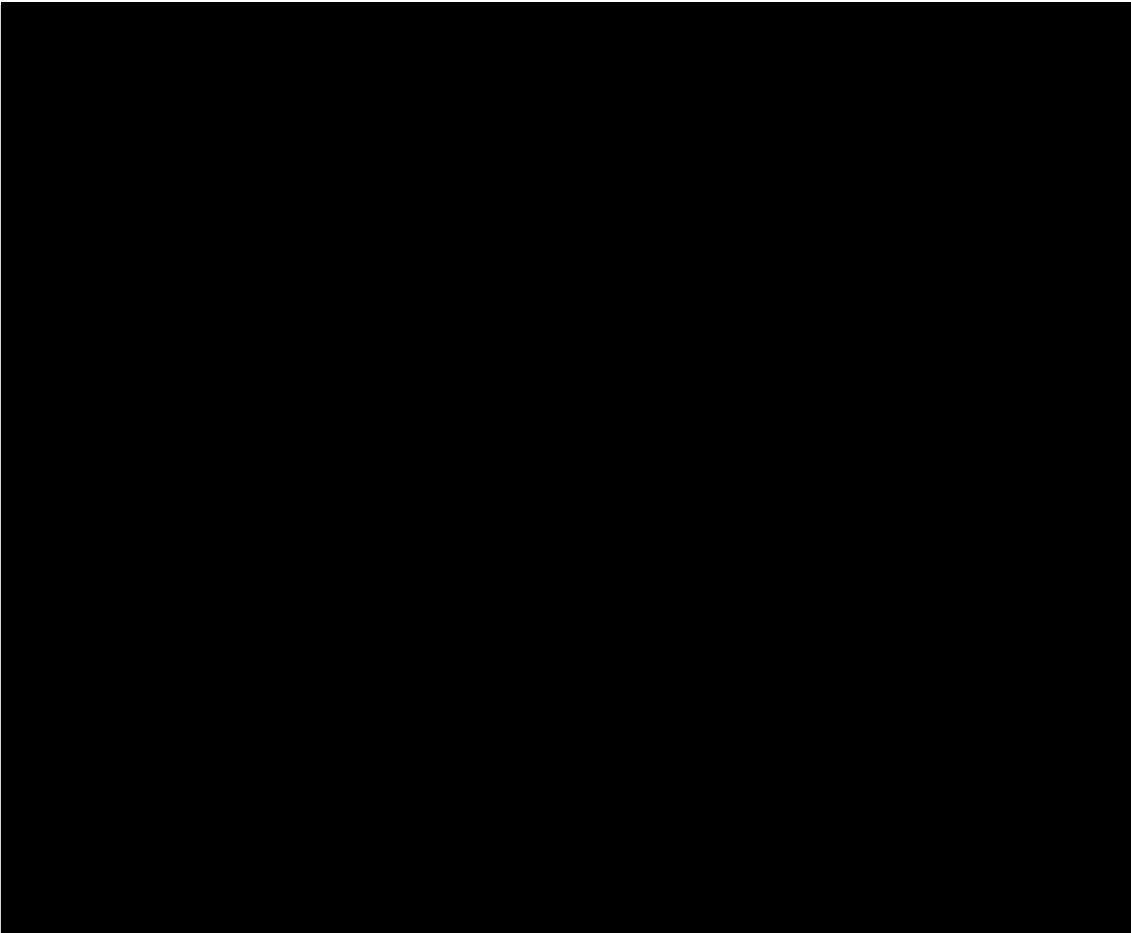
**Year to 31 December 2024**

Principal place of worship and of Congregation activities



|  |              |
|--|--------------|
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| <b>Scottish Charity No. SC008320</b>   |              |

**Office Bearers, Trustees, and Members Of courts of the Congregation  
serving during the year to 31 December 2024**

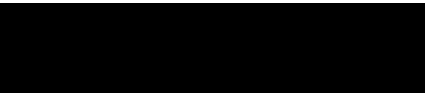


John Hume

**Bankers**

**The Royal Bank of Scotland  
(Corstorphine Branch)**

**Independent Examiner**



Include any people in any of the above categories who served for part of the year but resigned, or died or ceased to be involved and note accordingly

## **Congregation Report year 31 December 2024**

**We are known as:**

### **Corstorphine Community Church**

#### **1) We are a congregation of the United Free Church of Scotland who's Constitution and Principal Activities are as follows**

The United Free Church of Scotland, with all the Churches of the Reformation, acknowledges as its Supreme Standard, the Word of God contained in the scriptures of the Old and New Testaments.

The Church holds as its Subordinate Standard the Westminster Confession of Faith: by its Declaratory Acts it recognises liberty of judgment on points of doctrine which do not enter into the substance of the faith: and it claims the right as duty may require, to interpret, add to, modify, or change her subordinate standards, under the promised guidance of the Holy Spirit and with a direct responsibility to her Lord.

Accordingly this Church accepts the obligation to witness to the truth of the Gospel and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

#### **2) Responsibilities of the Congregation**

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e. the Presbytery of the East (in which this Congregation resides) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and to the people in the community of which it is part.

#### **3) Responsibilities and Appointment of Office Bearers**

All matters affecting the spiritual wellbeing and order of the Congregation is exercised by the Kirk Session of this Congregation. The Kirk Session consists of its Minister and ruling elders. All temporal affairs (including financial) are administered by the Congregational Board. The Property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this report

The Interim Moderator of this Congregation is appointed by the Presbytery of the East. Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland, along with members elected by the Congregation at the Annual General Meeting or at a meeting of the Congregation specifically called for that purpose, form the Congregational Board. Office Bearers are appointed by the courts which they serve.

All Offices of the Church are open to any member in full communion. Each Congregation appoints elders to the Presbytery and to be Commissioners to the General Assembly. Presbyterianism means the government of the Church by its elders.

The minister, and elders, maintain the conduct of worship and with the faithful care of the Kirk Session provide pastoral care to members and families, to adherents and to others in the community. In addition to Sunday worship, prayer meetings and members social occasions including children's groups and adult fitness clubs. We have installed a new heating system in the church sanctuary. We also have installed two new windows and have had an extensive roof repair, thereby leading to a deficit in the finances. The Congregation and the Cantonese speaking group have had several joint services which have been very successful. The plan going forward is to merge both groups in the near future.

**5) Financial statements and Funds**

In accordance with the Charities and Trustee investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 ('the Regulations') and being a charity with an annual gross income less than £100,000, the Financial Statements of this Congregation set out on pages 7 to 9 consist of a statement of Congregational Funds and movement thereon during the year ending 31st December 2024 and details of the Receipts and payments, Surplus (Deficit) and net movement of funds during the year with supplementary notes thereon where appropriate.

**Summary:** The ordinary Receipts and Payments for the regular Congregation activities are shown in the General Fund and in the year amounted to £69,274.79 and £72,897.45 respectively and gives a deficit of £3,622.66. After Transfers, Extraordinary and Other Receipts and Payments the result was this deficit.

- \* The main sources of income are the voluntary offerings, donations and other giving of members adherents, and other organisations, and interest or dividends on Congregation Funds.
- \* The Receipts and Payments of Congregation Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. In the event that a commitment is made after the date of the Statement of Balances which will materially reflect on the amount of any Fund(s), this will be reported in the accompanying Notes to these statements.
- \* The Balances of Congregation Funds represents sums available for the ongoing work and activities of the Congregation, stating whether each Fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

**7) Land and Property**

Land and Property consist of the Church, Church Hall together with fittings and furnishings (including communion and other ecclesiastical articles).

These are held as functional property for the use of the Congregation in fulfilling its aims and missions and in which its activities are carried out and not for investment or for resale. No market value has been placed on these Assets

**8) Independent Examiner**

In accordance with the terms of 'the' 2005 Act: Section 44 (1) ©, and as a Charity falling under regulation 9. of 'The Regulations: and not required to carry out an audit under paragraph 9(4), an independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The independent Examiners Report for the year to 31st December 2024 is on page 6

## **Approval of Congregation Report and Financial Statements**

The Congregational Report and Financial Statements were approved by the Congregational Board at their meeting on 16/03/2025 and by the Congregation at the Annual general Meeting held on 9 /03/2025. The Office Bearers authorised to sign the Report and Financial Statements on behalf of the Congregation are:-

Signed

Signed

Date 02/02/2025

# Independent Examiner's Report to the Trustees and Office Bearers of

## Corstorphine Community Church

I report on the Report and Financial Statements of the Congregation for the year ended 31st December 2024 which are set out on pages 3 to 5 and 7 to 9.

### Respective Responsibilities of Office Bearers and Trustees and Examiner

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Congregation's Office Bearers and Trustees consider that the requirements of Regulation 9 apply but not those of paragraph 9(4) of the Accounts Regulations.

It is my responsibility to examine the Report and Financial Statements 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 Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the office bearers and trustees concerning 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 report and accounts.

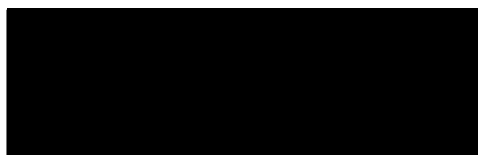
### Independent Examiners Statement

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 report and accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
  - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Report and Financial Statements to be reached.

Name: 

DATE 27/01/2025



## Statement of Balances and Movements on Congregational Funds for Year Ending 31st December 2024

| Fund                     | Nature of Fund | Balance 31.12.23 | Receipts 2024 | Payments 2024 | Surplus (Deficit) | Int.   | Balance 2024 |               |           |
|--------------------------|----------------|------------------|---------------|---------------|-------------------|--------|--------------|---------------|-----------|
|                          |                | £                | £             | £             | £                 | £      | £            |               | £         |
| GENERAL                  | Unrestricted   | 29,608,34        | 69,274,79     | 72,897,45     | 3,622,66          |        | 25,985,68    | RBS C/A       | 25,985,68 |
|                          | Note 1         |                  |               |               |                   |        |              |               |           |
|                          | Total          | 29,608,34        |               |               |                   |        |              |               | 25,985,68 |
| Reserve                  | Restricted     | 7,447,76         |               |               |                   | 112.04 |              | Barclays Bank | 7,559,80  |
| Ex manse                 | Note 2         | 22,000,00        |               |               |                   |        |              | Nat. Savings  | 22,000,00 |
|                          | Total          | 59,056.10        |               |               |                   |        |              | Total         | 55,545.48 |
| Flowers                  | Restricted     | 0,00             |               |               |                   |        |              | Cash in Bank  | 0,00      |
|                          | Note 3         | 244.17           | 160,00        | 127,50        | 32,50             |        |              | Cash in Hand  | 276,67    |
|                          | Total          | 244,17           |               |               |                   |        |              | Total         | 276,67    |
| Total Congregation Funds |                | 59,300.27        | 69,434,79     | 73,024.95     | 3,590.16          |        |              |               | 55,822,15 |
|                          |                |                  |               |               |                   |        |              | Variation     | 3,478.12  |

## Notes on Nature of Congregational Funds Year Ending 2024

- Note 1** General Fund: (Unrestricted) RBS current account, ordinary receipts and payments of church  
Office Bearers may 'designate' unrestricted funds for general reserves or for specified purpose(s)
- Note 2** Reserve Funds; (Restricted) Funds Invested from the sale of the Manse.  
This Fund to be used when required only with permission from Presbytery.
- Note 3** Flower Fund; (Restricted) This Fund is made of donations from members for weekly church floral decoration
- Note 4** Governance; No governance costs are incurred during the year. Duties relating to governance are provided voluntarily
- Note 5** Property; (Church and Hall) Congregation property is held for the use of the congregation in fulfilling its aims and mission to its members, adherants and the community it serves; not for investment or resale. No market value is placed on these properties
- Note 6** Investments; Investments held on behalf of the congregation which have a variable market value are included in the above statement of Balances at the value at the year end. No revaluation took place this year

Approval of Congregation Financial statements for the year ending 31 December 2024  
as set out on pages 7,8,9. by Office Bearers authorised to sign

Minister

Treasurer

Date 02/02/2025



**Financial Statement 2024 Scottish Charity No. SC008320**

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| 2024 Income                |            | 2023 Income   |
|----------------------------|------------|---------------|
| CR1 Open Plate             | £3,363.97  | 2105,00       |
| CR2 F.W.O.(not cov)        | £635.00    | 997,00        |
| CR3 F.W.O. (cov)           | £3,235.00  | 4270,00       |
| CR4 Gift Aid               | £0.00      | 0,00          |
| CR7 Other Donations        | £2,442.50  | 1249,71       |
| Sub Total                  | £9,676.47  | 8621,71       |
| CR9 Royal Bank Int.        | £395.98    | 259,37        |
| CR12 Rent                  | £36,359.27 | 28544,66      |
| CR13 Rent-Continued        | £397.50    | 7707,70       |
| CR14 Other-Income          | £1,197.24  | 84,50         |
| CR15 Hong Kong-O           | £21,248.33 | 13587,56      |
| CR16 Extra-Ordinary Income | £0.00      | 12288,75      |
| Sub Total                  | £59,598.32 | £62,472.54    |
| Monthly Totals             | £69,274.79 | £71,094.25    |
| Balance To Begin           | £29,608.34 |               |
| Plus Income                |            | £71,094.25    |
| Sub Total                  | £98,883.13 |               |
| Less Expenses              | £72,897.45 |               |
| Income Balance at End      | £25,985.68 |               |
| Expenses- 2024             |            | 2023 Expenses |
| DR1 Stipend+Nhi            | £26,950.80 | 25,576,26     |
| DR2 Pulpit Supply          | £1,000.00  | 825,00        |
| DR3 Interm Mod.            | £0.00      | 0,00          |
| Sub Total                  | £27,950.80 | 26,401,26     |
| DR4 Admin                  | £516.00    | 1,372,76      |
| DR5 Cleaner                | £2,721.00  | 2,221,84      |
| Sub Total                  | £3,237.00  | 3,594.60      |
| DR6 Hk-O Expenses          | £4,495.71  | 2,782,75      |
| DR7 Insurance              | £2,062.05  | 2,020,11      |
| DR8 Electricity            | £5,223.91  | 4,910,45      |
| DR9 Gas                    | £4,056.00  | 2,298,34      |
| DR10 Grounds               | £247.50    | 203,00        |
| DR11 Repairs               | £4,582.48  | 379,00        |
| DR12 Other                 | £3,562.64  | 1,052,50      |
| Sub Total                  | £24,230.29 | 13,646,15     |
| DR13 Session Expenses      | £0.00      | 0,00          |
| DR14 Steadfast             | £102.00    | 102,00        |
| DR15 Stationery            | £0.00      | 0,00          |
| DR16 Miscianeous           | £1,217.62  | 1,339,54      |
| DR17 Pres/Dues             | £113.00    | 0,00          |
| DR18 Missionary            | £0.00      | 0,00          |
| DR19 Extraordinary Exp.    | £13,164.74 | 13,913,58     |
| Sub Total                  | £14,597.36 | 15,355,12     |
| To Target                  | £2,882.00  | 2,282,00      |
| Year Total                 | £72,897.45 | 61,279,13     |

## Supplementary Sheet and Notes - Year ending 31 December 2024

| Receipts                 | £          | Payments               | £          |
|--------------------------|------------|------------------------|------------|
| Gift Aid Tax Recovered   | Nil        | Church Buildings       |            |
| Claims In Progress       |            | Install New Heating    | £6,814.74  |
|                          |            | Roof Repairs           | £3,900.00  |
|                          |            | General Repairs        | £4,582.48  |
| Bank Interest:           | £395.98    |                        | £15,297.22 |
|                          |            |                        |            |
| To Rent of Halls         |            | Heat and Light         |            |
| Various Organisations    | £36,756.77 | Electricity            | £5,223.91  |
|                          |            | Gas                    | £4,056.00  |
|                          |            | Total                  | £9,279.91  |
| HK-O Church Organisation |            |                        |            |
| Income                   | £21,248.33 |                        |            |
| Expenditure              | £4,495.71  | Insurance              | £2,062.05  |
| Balance                  | £16,752.62 |                        |            |
|                          |            |                        |            |
|                          |            | Install 2x New Windows | £2,450.00  |

Reg. Charity Number SC008320