

# **PORTOBELLO UNITED FREE CHURCH OF SCOTLAND**

Scottish Charity No. SC009637

A Congregation of the United Free Church of Scotland

## **Congregational Report and Financial Statements**

**Year ending 31 December 2024**

**Principal Place of Worship and of Congregational activities:**

**Portobello Wilson Memorial UF Church  
127 Moira Terrace  
Edinburgh  
EH7 6VB**

# **PORTOBELLO UNITED FREE CHURCH OF SCOTLAND**

## **Congregational Report and Financial Statements**

**Year ending 31 December 2024**

	<b>Page</b>
<b>Contents</b>	<b>1</b>
<b>Trustees, Office Bearers, and members of the Courts of the Congregation</b>	<b>2</b>
<b>Congregational Report</b>	<b>3 - 5</b>
<b>Report of the Independent Examiner</b>	<b>6</b>
<b>Statement and Movement of Balances on Congregational Funds</b>	<b>7</b>
<b>Notes to Financial Statements</b>	<b>7</b>
<b>Financial Statements:-</b>	
<i>Receipts and Payments, all Funds</i>	<b>8</b>
<i>Supplement Sheet and notes</i>	<b>9</b>

# PORTOBELLO UNITED FREE CHURCH OF SCOTLAND

Office Bearers, Trustees, and members of the Courts of the Congregation  
Serving during the year ending 31<sup>st</sup> December 2024

**Minister**

Position vacant

**Interim Moderator**

**Office Bearers**

Session Clerk  
Clerk to Board  
Treasurer



**Property Trustees (ex Officio) Minister, Session Clerk, Clerk to Board, Treasurer**

**Kirk Session**

Minister  
Session Clerk  
Treasurer  
Elders:-



**Congregational Board**

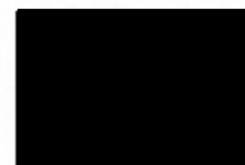
Minister  
Session Clerk  
Treasurer  
Elders  
Clerk to Board  
Members:-



**Bankers**

Royal Bank of Scotland

**Independent Examiner**





# **PORTOBELLO UNITED FREE CHURCH OF SCOTLAND**

## **Congregational Report Year to 31 December 2024**

### **1. Constitution and Principal Activities**

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 our Lord.

The Church approves the emphasis of the Declaratory Acts on the love of God for all mankind, the free offer of salvation to all, the obligation of the Universal Church to make known the Gospel throughout the world, and the renunciation of coercion, persecution and intolerance in matters of religion.

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 operates) 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 well being and order of the Congregation are exercised by the Kirk Session of this Congregation. The Kirk Session consists of the Minister and ruling elders. All temporal affairs (including financial) of the Congregation 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. All property owned by the congregation is held in the name of the ex officio office bearers named on page 2 and appointed in terms of the Trust deed of the congregation.

The Minister of this Congregation is inducted 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 elders.



# PORTOBELLO UNITED FREE CHURCH OF SCOTLAND

## 4. Activities and Achievements

The Interim Moderator, with the input of visiting Preachers and Elders maintained the conduct of weekly worship, and with the faithful care of the Kirk Session, provided pastoral care to members and families, to adherents, and to others in the community through home and hospital visits, practical assistance, telephone calls, Holy Communion, email, postal letters, Bible study, social events and birthday cards.

Church ran a food bank in association with Edinburgh City Mission and has remained in strong demand from families and individuals who are suffering hardship, and has received much support from the local community. Congregation also held a monthly film society showing blockbuster films to the local community without the expense or accessibility problems of going to the cinema. In addition the Church ran a monthly friendship group attended by a number of pensioners.

The Church building hosted local community groups' activities on both a regular and one-off basis. These included a line-dancing group, Baby Sensory class, brownie troop, Music Therapy group from the Redwoods charity, AGMs for various groups (including an allotment association and residents association from a block of flats in the area) and a Pentecostal church group holding their own worship services.

The church celebrated its 90<sup>th</sup> anniversary in September 2024 with a series of events during the weekend of the anniversary of the opening of the doors of the church building.

In the coming year, 2025, the congregation anticipate two guiding companies also using the building and the additional of much improved disabled access to the rear of the building.

## 5. Financial Review 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 Congregation Funds and movements thereon during the Year ending 31 December 2024 and details of the Receipts and Payments, Surplus (Deficit), and Net Movement on Funds during the year with supplementary notes thereon where appropriate.

## 6. Accounting Policies

- The main sources of income are the voluntary offerings, donations and other giving of members, adherents, and related organisations, and interest or dividends on Congregation Funds.
- The Receipts and Payments of Congregational 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 Congregation Funds which will materially reflect on the amount of any Fund(s) this will be reported in the accompanying Notes to the Financial 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.



## PORTOBELLO UNITED FREE CHURCH OF SCOTLAND

### 7. Land and Property

Land and Property consists of the Church together with fittings and furnishings therein (including communion and other ecclesiastical articles). The Congregation owns a Manse.

These are held as functional property for the use of the Congregation in fulfilling its aims and mission 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)(c), 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 Examiner's Report for the year to 31<sup>st</sup> December 2024 is on page 6.

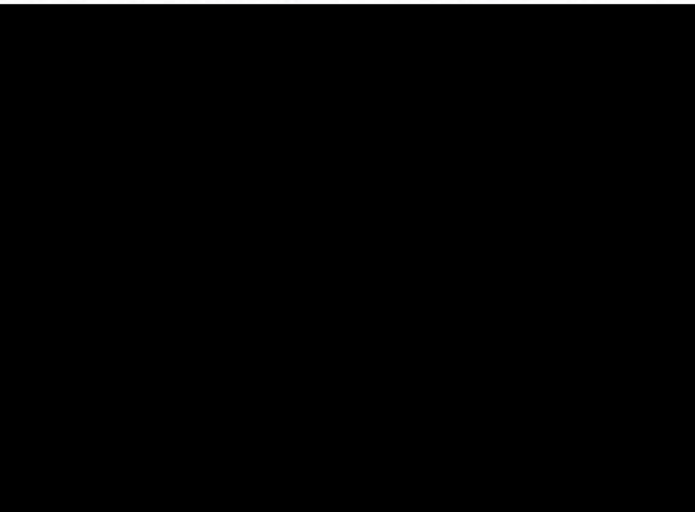
### 9. Approval of Congregation Report and Financial Statements

The Congregational Report and Financial Statements were approved by the Congregational Board at their meeting on 24<sup>th</sup> August 2025 and were presented to the Annual General Meeting of the Congregation on 24<sup>th</sup> August 2025

With the recent demise of the Clerk to the Congregational Board, [REDACTED] the Session Clerk, [REDACTED] has been appointed into the office of Clerk to the Board until the Office Bearers can appoint a new Clerk to the Board. However during 2024, Donald George was Clerk to the Congregational Board.

In the autumn of 2024 [REDACTED] retired and [REDACTED] was appointed interim moderator of the congregation.

The Office Bearers authorised to sign the Report and Financial Statements on behalf of the Congregation are:-



Interim Moderator

Clerk of the Congregational Board

Treasurer

Date 24/8/25



# PORTOBELLO UNITED FREE CHURCH OF SCOTLAND

## Independent Examiners Report to the Trustees and Office Bearers of Portobello United Free Church of Scotland

I report on the Report and Financial Statements of the Congregation for the year ended 31 December 2024 which are set out on pages 2 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 regulations"). 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 Finance Statements as required under section 44(1)(c) of the 2005 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 2006 Regulations. 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 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

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the report and Accounts to be reached.

Dated 9<sup>th</sup> August 2025

# PORTOBELLO UNITED FREE CHURCH OF SCOTLAND

Statement of Balances and movements on Congregational Funds for the year ended 31 December 2024

Fund	Nature of Fund	Balances 01/01/2024 £	Receipts 2024 £	(Payments) 2024 £	Surplus (Deficit) £	Net Fund Transfers £	Net change on Fund £	Balance 31/12/2024 £
General	Unrestricted	57,966	56,582	(35,013)	21,569	1,526	23,096	81,061
Charity	Restricted	8,915	900	0	900		900	9,815
Food Bank	Unrestricted	-	3,510	(1,984)	1,526	1,526	0	-
Ramp Fund	Unrestricted	14,050	9,000	0	9,000		9,000	23,050
		80,931	69,992	(36,997)	32,995	-	32,996	113,927

1	Term Deposit (Virgin Money)	-
2	Current Account (Royal Bank of Scotland)	28
3	Business Instant Access Reserve (Royal Bank of Scotland)	113,899
4	Cash on hand	-
		113,927

## Notes to the Financial Statements for the Year ending 2023

### Nature of Congregation Funds:

General	Unrestricted	Note 1	Ordinary receipts and payments of the Congregation. Office Bearers may designate unrestricted funds for general reserves or for specific purposes.
Charity	Restricted	Note 2	To benevolent purposes for charitable bodies.
Governance		Note 3	No governance costs are incurred during the year. Duties relating to governance are provided voluntarily.
Property		Note 4	Congregation property is held for the use of the Congregation in fulfilling its aims and mission to its members, adherents and the community it serves; not for investment or resale. No market value is placed on these properties.
Contingent liabilities		Note 5	Financial statements present the receipts received and payments made during the year. In the event there are any material outstandings, contingent liabilities and / or commitments these are noted below:-  - There are no contingent liabilities at the date of this Report and Financial Statement.
Payments to Trustees		Note 6	No payments have been made to any Trustee for the performance of their duties as Trustees of the Congregation.



# PORTOBELLO UNITED FREE CHURCH OF SCOTLAND

Receipts and Payments for the year ending 31 December 2024 (comparative year to 31 December 2023)

Fund		General Fund	Charity Fund	Food Bank	Ramp Fund	Total	Total
		YTD 31 Dec 2024	YTD 31 Dec 2024	YTD 31 Dec 2024	YTD 31 Dec 2024	YTD 31 Dec 2024	YTD 31 Dec 2023
		£	£	£	£	£	£
<b>Receipts</b>	Offerings						
	Open	5,047	900	3,510		9,457	10,347
	Freewill	5,589				5,589	2,737
	Freewill (gift aid)	21,082				21,082	24,565
	Gift Aid Tax	8,362				8,362	8,055
	Other	0				0	0
	<b>Sub Total</b>	<b>40,079</b>	<b>900</b>	<b>3,510</b>	<b>0</b>	<b>44,489</b>	<b>45,705</b>
Donations	Organisations					0	0
	Other			0		0	1,141
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,141</b>
Other	Interest	1,341				1,341	1,453
	Rent Received	15,162				15,162	3,460
	Stedfast					0	0
	Miscellaneous				9,000	9,000	14,050
	<b>Sub Total</b>	<b>16,503</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>25,503</b>	<b>18,963</b>
Events						0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Extra-ordinary	Legacy bequest					0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Missions	Other charities					0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts</b>		<b>56,582</b>	<b>900</b>	<b>3,510</b>	<b>9,000</b>	<b>69,992</b>	<b>65,808</b>
<b>Payments</b>							
Ministry	Stipend/Salary & NIC	0				0	22,017
	Expenses	0				0	1,036
	Pulpit Supply	2,677				2,677	710
	Int Moderator Fee, Exp	0				0	419
	<b>Sub Total</b>	<b>2,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,677</b>	<b>24,182</b>
Other Salary	Organist	1,122				1,122	883
	<b>Sub Total</b>	<b>1,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,122</b>	<b>883</b>
Property	Council Tax	-205				-205	3,533
	Insurance	3,604				3,604	4,403
	Heat & Light	10,612				10,612	10,939
	Repairs, upkeep	8,462				8,462	10,369
	Equipment, Furnishing	0				0	0
	<b>Sub Total</b>	<b>22,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,472</b>	<b>29,244</b>
Other	Stedfast Magazine	144				144	288
	Office & Publicity	231				231	187
	Kirk Session	56				56	0
	Miscellaneous	1,181				1,181	2,132
	Organisations Support	0				0	0
	<b>Sub Total</b>	<b>1,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,612</b>	<b>2,607</b>
Fundraising	Expense	0				0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contributions	Denominations	7,022				7,022	6,560
	Presbytery	108				108	0
	Missions	0				0	0
	<b>Sub Total</b>	<b>7,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,130</b>	<b>6,560</b>
Extra-ordinary	Refurbishment					0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Mission	Other charities			1,984		1,984	4,857
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>1,984</b>	<b>0</b>	<b>1,984</b>	<b>4,857</b>
<b>Total Payments</b>		<b>35,013</b>	<b>0</b>	<b>1,984</b>	<b>0</b>	<b>36,997</b>	<b>68,333</b>
Surplus (Deficit) Net Recpts (Paymnts)		21,569	900	1,526	9,000	32,996	(2,525)
Transfer between Funds		1,526		(1,526)		0	0
<b>Net Movement on Funds</b>		<b>23,096</b>	<b>900</b>	<b>0</b>	<b>9,000</b>	<b>32,996</b>	<b>(2,525)</b>

# PORTOBELLO UNITED FREE CHURCH OF SCOTLAND

Supplementary Sheet and Notes - Year ending 31 December 2024

## Note Details of Receipts

<b>1 Offerings - Other</b>	<b>General</b>
-	0
<b>Sub Total</b>	<b>0</b>
<b>2 Donations - Organisations</b>	<b>General</b>
Other donations	0
<b>Sub Total</b>	<b>0</b>
<b>3 Other - Donations</b>	<b>General</b>
Sundry Donations	0
<b>Sub Total</b>	<b>0</b>
<b>4 Miscellaneous Income</b>	<b>General</b>
Donation for access ramp	0
Grants for access ramp:	
Thistledown Trust	1,000
Morrisons Foundation	8,000
<b>Sub Total</b>	<b>9,000</b>

## Note Details of Payments

4	<b>Property</b>	<b>General</b>		
		<b>Church</b>	<b>Manse</b>	<b>Total</b>
	Council tax	0	-205	-205
	Insurance	3,015	589	3,604
	Heat & Light	10,612	0	10,612
	Repairs & upkeep	2,468	5,994	8,462
	Equipment	0	0	0
	<b>Sub Total</b>	<b>16,095</b>	<b>6,378</b>	<b>22,472</b>
5	<b>Office &amp; publicity</b>	<b>General</b>		
	Newsletters	0		
	Sundries	231		
	<b>Sub Total</b>	<b>231</b>		
6	<b>Other - Miscellaneous</b>	<b>General</b>		
	Ministers wife gift	800		
	Sundry church expenses	381		
	<b>Sub Total</b>	<b>1,181</b>		
7	<b>Mission - Other charities</b>	<b>General</b>	<b>Charity</b>	<b>Foodbank</b>
	Foodbank (Cyrenians)			1,753
	Foodbank (Broadband)			231
	Tearfund			
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>1,984</b>