

Scottish charity number: SC010313
Congregation number: 010135

**Edinburgh Pentlands Parish Church of Scotland
(formed from the Union of Colinton Parish Church and
Juniper Green Parish Church)**

Annual Report and Financial Statements
Year ended 31 December 2024

Edinburgh Pentlands Parish Church of Scotland

Contents of the Annual Report and Financial Statements for the year ended 31 December 2024

	Page
Report of the Trustees	1 - 10
Report of the Independent Examiner	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 - 23

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2024

The Trustees present the annual report and accounts for Edinburgh Pentlands Parish Church of Scotland for the year ended 31 December 2024.

Edinburgh Pentlands Parish Church of Scotland was formed on 1 July 2024 by the Union of Colinton Parish Church with Juniper Green Parish Church. The accounts and report of activities for Juniper Green Parish Church have been published for the six-month period ended 30 June 2024 in a separate document. However, since the charity number SC010313 previously allocated to Colinton Parish Church has been retained for the new Edinburgh Pentlands Parish Church of Scotland, this annual report and accounts for Edinburgh Pentlands Parish Church of Scotland include the financial transactions and some narrative description of activities for Colinton Parish Church from 1 January 2024 to 30 June 2024, as well as the financial transactions and descriptions of activities for Edinburgh Pentlands Parish Church of Scotland from 1 July 2024 to 31 December 2024.

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.

Edinburgh Pentlands Parish Church is very much concerned with community, working to provide a heart and soul for this suburban parish in the South West of Edinburgh. We strive to ensure that people will find that we provide a living, disciple community including:

- worship in varied styles – traditional and Messy Church
- a warm welcome for those starting out on the journey of faith
- opportunities for all ages to learn and grow as Christians
- community building so that people come to know and understand each other
- service to others by providing talents, time and money

At the formation of the Union on 1 July, Locum Ministers were in place at both Colinton Church ([REDACTED]) and Juniper Green Church ([REDACTED] Ordained Local Minister). [REDACTED] was moved to another post at the behest of the Presbytery with effect from 1 September, at which point [REDACTED] working arrangements were increased to 4 days per week plus Sunday mornings.

The Minister or Locum Minister conducts weddings, funerals and baptisms for the parish. During the period 1 July - 31 December 2024, the Locum Ministers officiated at seven funerals and six baptisms.

The Colinton Church room facilities which are part of the Colinton Church buildings and the Juniper Green halls which are part of the Juniper Green Church buildings are made available to other church bodies and local organisations for meetings and activities. The Dreghorn Loan Hall owned by the Church, which is situated about half a mile south of the Colinton Church building, is partly leased to a private nursery on a five-year lease and partly used for church activities and local community group meetings and activities.

The Colinton Church rooms host the Swing Café on Tuesdays to Saturdays and while the Café is open the Colinton Church sanctuary is open to visitors.

The previous Colinton Manse and Juniper Green Manse were owned by the General Trustees of the Church of Scotland and it is the strategy of Edinburgh Pentlands Parish Church of Scotland, agreed with the General Trustees, that these two buildings will be sold and a new Manse for the Parish will be bought.

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2024

Objectives and activities (continued)

At 31 December 2024, this process had reached the stage where:

- the previous Juniper Green Manse has been sold and a sum of £800,491 is held centrally by the Church of Scotland to support property matters of Edinburgh Pentlands Parish Church of Scotland including the purchase of a new Manse.
- a Planning Application to use some of the grounds between Colinton Church and the existing Colinton Manse for car parking has been submitted to Edinburgh Council who are reviewing the application. A boundary line between the Colinton Church grounds and Colinton Manse has been identified on plans, and once the outcome of the car parking application is known, it is intended that the current Title Deed which includes both Colinton Church and Colinton Manse will be split, and Colinton Manse put up for sale. It is anticipated that this could raise approximately £1,000,000. This money will then be added to the fund held centrally by the Church of Scotland to support property matters of Edinburgh Pentlands Parish Church of Scotland.
- A subgroup of the Kirk Session has been authorised to buy a new Manse at a cost not exceeding £900,000. If this purchase proceeds prior to the sale of Colinton Manse, and if the purchase cost exceeds the £800,491 held centrally then the difference will temporarily be met by utilising some of the General Purposes Fund of Edinburgh Pentlands Parish Church. The General Purposes Fund will then be reimbursed following the sale of Colinton Manse.

At the conclusion of this process, it is planned that the General Trustees will own a new Manse on our behalf and also hold a fund of approximately £1,000,000 to support property costs of Edinburgh Pentlands Parish Church for many years to come.

Achievements and performance

PART 1 - Edinburgh Pentlands Parish Church (1 July 2024 – 31 December 2024)

(1) Worship – *Praising God in our meetings and in public and civic settings*

Weekly worship is held at 9:45am at Colinton Church and at 11:15am at Juniper Green Church on Sunday mornings. On the last Sunday of the month a joint service is held and the service in the other Church building is cancelled – joint services are held at Colinton Church on the last Sunday of odd numbered months and at Juniper Green Church on the last Sunday of even numbered months. This pattern was modified on Remembrance Sunday when services were held at 10:30am in both Church buildings, and additional services also took place at Christmas (Carol service at 6:30pm in Colinton Church on Sunday 15 December, additional Christmas Eve services at 6:30pm in both Colinton and Juniper Green Churches and at 11:30pm in Colinton Church and a Christmas Day service at 11:15am in Juniper Green Church). The music at the Colinton Church weekly services is usually accompanied by either Band or Choir, and the music at Juniper Green Church is usually accompanied by Choir. One or other of the weekly services (on a rota basis) is live-streamed with arrangements such that this can be either viewed “live” or later. Links to the live-stream location are sent out by email to the congregation as part of a weekly email update. Lay involvement in the leading of the services includes a rota of weekly Bible readers at both Church buildings, leaders of intercessory prayers at Colinton and volunteers to pray with the Minister prior to the service at Juniper Green.

A monthly Afternoon Tea at Colinton Church is held for Senior members of the congregation. This includes a short service held in the Church prior to Afternoon Tea together in the Swing Café. Transport is provided for those less mobile in order for them to be able to attend.

A monthly service is held in St Margaret’s Court sheltered housing.

Redford and Dreghorn Barracks are located within the parish and good relations are maintained with the Army, including frequent informal contacts. In 2024 two special services were held within Colinton Church for the Army, plus one for Military Ministries International (a charity registered in England and Wales, number 1200420).

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2024

Achievements and performance (continued)

(2) Nurture – *Growing a Christian Community*

We support our members, and others familiar with the faith, in their devotional life through prayer and opportunities for sharing. A weekly online “Prayer Space” takes place on Tuesdays by Zoom and prayer notes are issued by email to Prayer Space usual supporters. A link to the notes is included in the weekly Congregational email, with encouragement to use them at some suitable time during the week.

We try to enable people to live out their faith by offering them opportunities to engage with their passions and exercise their talents. We communicate these through our bi-monthly church magazine “The Parish Publication” and on our website.

Those who have chosen to provide their email addresses and receive updates from the Church are sent emails weekly by the Church Secretary with information. Around 550 email addresses are included in this circulation. Copies of 'Our Daily Bread' freely available provide a framework of daily readings reflections and prayer points for personal use.

(3) Fellowship - *Meeting and getting to know people in a more in-depth way*

Edinburgh Pentlands Parish Church works hard at nurturing relationships and networks which promote sharing, relational connections and community values.

Our Swing Café in the Dell Room at Colinton Church offers the community a church venue to meet and have a coffee or light lunches on Tuesdays, Wednesdays, Thursdays, Fridays and Saturdays. The café is very well supported. All the helpers at the Swing Café other than the Catering Manager are volunteers.

At Juniper Green Church a monthly Soup and Roll lunch is held, and also a weekly Open Door Cafe on Tuesdays during term-time for pre-school children and those who care for them.

On Sundays Tea and coffee are offered to the congregation in the Dell Room following Colinton Church services, and in the Juniper Green Halls prior to Juniper Green Church services. These give a good opportunity for worshippers to gather together informally.

The Green Strollers walking group gives an opportunity for members to meet and walk together typically once or twice per month.

The Guild of Friendship offers a varied programme of fortnightly afternoon meetings at Juniper Green.

(4) Service – *Working together to address the needs in the community, parish and beyond*

The Locum Minister is supported in providing pastoral care to members of the congregation by the Pastoral Care Development Worker [REDACTED]. The Pastoral Care Development Worker is responsible for visiting or staying in contact with approximately 100 members of the congregation who were housebound, in hospital, in sheltered accommodation or nursing homes.

A Fairtrade table staffed by a small, dedicated band of volunteers is available after the services at Colinton Church on most Sunday mornings which enables members of the Congregation to buy a selection of Fairtrade goods.

A number of volunteers from the Church support the Bethany Care Van which provides help to the homeless in central Edinburgh.

Our Harvest Service at the start of October provided an opportunity for us to donate a considerable number of items for the Food Bank at Holy Trinity Church, Wester Hailes.

We support the Blythswood Care shoebox appeal which aims to provide a shoebox of Christmas gifts to children in disadvantaged countries. 136 filled shoeboxes were donated to the appeal in October 2024.

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2024

Achievements and performance (continued)

(4) Service – *Working together to address the needs in the community, parish and beyond (continued)*

We also support the local Salvation Army appeal for new Christmas toys. The donations by members of the congregation filled the deputy Session Clerk's car and were delivered to the Salvation Army at Gorgie, Edinburgh.

Christmas gifts are delivered to elderly and infirm members of the Congregation.

(5) Mission - *reaching out to Edinburgh Pentlands Parish Church members and the wider Community*

Messy Church meets in the Dreghorn Loan Hall on the first Saturday of the month, 2.30-4pm. Meetings took place from September to December after a break for the summer school holidays. Messy Church values ensure that we are Christ-centred, that we encourage creativity, celebration, hospitality and that we are open to all ages. We have chosen to encourage families with children to attend and most of the children who attend range in age up to 11 years of age. Each session includes an opportunity for crafts, games or science-based activities supporting a Christian theme followed by songs and/or a Bible story. Hot drinks, juice and snacks are then provided. We are delighted to report that 100 different children attended at least one of the 9 Messy Church sessions held in 2024. Our average attendance over the year was 24 children per session (range 9 - 37) with an average of 24 adults and 10 volunteers per session. At the end of 2024 we have an e-mail contact list where 78 families with 136 children between them have chosen to stay in touch with Messy Church at Edinburgh Pentlands.

Edinburgh Pentlands ran a stall at Art in the Park – a large community Saturday event in Spylaw Park in Colinton. We offered art activities for children, talked to visitors, and met many people.

The Church Contacts scheme previously run by Colinton Parish Church continued with doorstep calls being made in July and Christmas Cards being delivered in November/December to those individuals who were previously members of Colinton Parish Church who live within the Parish boundary. It is intended to expand the Church Contacts scheme in 2025 to cover individuals who were previously members of Juniper Green Church.

The Dreghorn Loan Hall is widely used by community groups including Rainbows, Brownies, Guides and Rangers. The Colinton Literary Society which was started by Colinton Parish Church over 100 years ago provides a weekly programme of speakers at the Dreghorn Loan Hall on Wednesday evenings on a wide variety of topics.

The Stableroom Playgroup meets in the Colinton Church Rooms on Tuesdays, Wednesdays and Thursdays and other groups use the Redford Room at other times. A group of Guides uses the Dell Room on Monday evenings and a group of Rainbows uses the Dell Room on Tuesday evenings.

The Halls at Juniper Green are widely used by community groups including Beavers, Rainbows, Brownies, Scouts and Guides.

(6) Conclusion

We continue to live out our purpose, and through the grace of God, we continue to worship God, follow the Christian faith, seek to communicate our faith to others and show by example and by service that we are a Christian community here in the united parish of Edinburgh Pentlands.

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2024

Achievements and performance

PART 2 - Colinton Parish Church (1 January 2024 – 30 June 2024)

During the period 1 January – 30 June 2024, the Locum Minister officiated at five funerals and three baptisms.

(1) Worship – *Praising God in our meetings and in public and civic settings*

At the start of 2024 weekly worship was held in Colinton Church at 10:30am each Sunday morning. From Sunday 5 May we changed to a joint pattern in conjunction with Juniper Green Church with weekly worship then being held at 9:45am at Colinton Church and at 11:15am at Juniper Green Church on Sunday mornings. On the last Sunday of May a joint service was held at Colinton Church at 9:45am and on the last Sunday of June there was no service at Colinton and a joint service was held at Juniper Green Church at 11:15am.

Additional services took place during Holy Week at 6:30pm at Colinton Church on Monday 25, Tuesday 26, Wednesday 27 and Thursday 28 March and at Juniper Green Church on Friday 29 March.

The music at the Colinton Church weekly services was usually accompanied by either Band or Choir. The service was live-streamed with arrangements such that this could either be viewed “live” or later. Links to the live-stream location were sent out by email to the congregation as part of a weekly email update. Lay involvement in the leading of the services included a rota of weekly Bible readers and leaders of intercessory prayers.

The decision was taken not to continue the Sunday Club during 2024 due to the small number of children attending the services. Activity sheets and pens were made available for those children who attended.

A monthly Afternoon Tea at Colinton Church was held for Senior members of the congregation. This included a short service held in the Church prior to Afternoon Tea together in the Swing Café. Transport was provided for those less mobile in order for them to be able to attend.

A special graveside service was held on 17th May 2024 (Norway’s national day) at the grave of a Norwegian soldier in Colinton Cemetery; this was organised in conjunction with the Commonwealth War Graves Commission and the Norwegian Scottish Association.

(2) Nurture – *Growing a Christian Community*

We supported our members, and others familiar with the faith, in their devotional life through prayer and opportunities for sharing. A weekly online “Prayer Space” took place on Tuesdays by Zoom and prayer notes were issued by email to Prayer Space usual supporters. A link to the notes was included in the weekly Congregational email, with encouragement to use them at some suitable time during the week.

We communicated with our members through our bi-monthly church magazine “Colinton News” and on our website. From June onwards a new Church Magazine “The Parish Publication” produced jointly with Juniper Green and covering both parishes replaced “Colinton News”.

Those members and friends of the congregation who have chosen to provide their email addresses and receive updates from the Church were sent emails weekly by the Church Secretary with information.

On 5 Wednesday evenings during Lent a Lent Study Group “Walking With Jesus” was held. This consisted of a series of Bible Studies – “Approaching Jerusalem”, “Questions and Signs”, “The Last Supper”, “Arrest and Crucifixion” and “Resurrection”.

(3) Fellowship - *Meeting and getting to know people in a more in-depth way*

The Swing Café in the Dell Room at Colinton Church offered the community a church venue to meet and have a coffee or light lunches on Tuesdays, Wednesdays, Thursdays, Fridays and Saturdays. The café was very well supported. All the helpers at the Swing Café other than the Catering Manager were volunteers.

On Sundays Tea and coffee are offered to the congregation in the Dell Room following Colinton Church services. These give a good opportunity for worshippers to gather together informally. The monthly afternoon tea for Senior members provided an opportunity for fellowship as well as the short service in the Church. Transport to the Afternoon Tea was provided for those less mobile.

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2024

Achievements and performance (continued)

(4) Service – *Working together to address the needs in the community, parish and beyond*

██████████ had retired as Pastoral Care Development Worker at Colinton at the end of 2023. ██████████ was recruited in April 2024 as a new Pastoral Care Development Worker to initially cover both Colinton and Juniper Green parishes and to continue to serve the new united Edinburgh Pentlands parish following the Union. ██████████ supported the Locum Ministers in providing pastoral care to members of the Colinton and Juniper Green congregations.

This included being responsible for visiting or staying in contact with approximately 100 members of the congregation who are housebound, in hospital, in sheltered accommodation or nursing homes.

Christian Aid envelopes were provided for those attending the Church in early May to encourage them to make donations to Christian Aid during Christian Aid week.

A Fairtrade table staffed by a small, dedicated band of volunteers was available after the services at Colinton Church on most Sunday mornings which enabled members of the Congregation to buy a selection of Fairtrade goods.

(5) Mission - reaching out to Colinton Parish Church members and the wider Community

Messy Church met in the Dreghorn Loan Hall on the first Saturday of the month, 2.30-4pm, from January to May and then stopped for the summer holidays. Messy Church values ensure that we are Christ-centred, that we encourage creativity, celebration, hospitality and that we are open to all ages. We have chosen to encourage families with children to attend and most of the children who attend range in age up to 11 years of age. Each session included an opportunity for crafts, games or science-based activities supporting a Christian theme followed by songs and/or a Bible story. Hot drinks, juice and snacks were then provided. A typical attendance was around 20 children, 20 adults and 10 helpers.

The Dreghorn Loan Hall was widely used by community groups including Rainbows, Brownies, Guides and Rangers. The Colinton Literary Society which was started by Colinton Parish Church over 100 years ago provided a weekly programme of speakers at the Dreghorn Loan Hall on Wednesday evenings during January, February and March on a wide variety of topics.

The Stableroom Playgroup met in the Colinton Church Rooms on Tuesdays, Wednesdays and Thursdays. A group of Guides met in the Dell Room on Monday evenings and two other community groups used the Redford Room on a regular basis.

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2024

Achievements and performance

PART 3 – Juniper Green Parish Church (1 January 2024 – 30 June 2024)

In order to give a fuller picture of the two Churches which came together to form Edinburgh Pentlands Parish Church, the following text is copied verbatim from the Report and Accounts of Juniper Green Parish Church for 1 January 2024 – 30 June 2024.

Worship: our Sunday services are held in the Church buildings and we continue to livestream these services and record them on You Tube. We have also held a service in St Margaret's Court sheltered housing and in Lorimer House Care Home once a month. At Easter, Juniper Green and Colinton churches shared worship during Holy week with joint services on Maundy Thursday and Good Friday, to which the other local churches (Currie and Balerno) were invited.

Mission: we continue to produce a Church newsletter and maintain the refreshed Church website and our Facebook page. Throughout the year members of the congregation take part in a rota to support the food van taking soup and rolls to the homeless in the evening. The monthly soup and roll lunch continues to provide a warm space with lunch and an opportunity for fellowship for the community. At Easter the large number of easter eggs donated by the congregation were distributed to children in areas of deprivation.

Nurture: regular visits to the local primary school provide an opportunity to take the message of God's love to another generation of young people. The congregation supports the P7 learners in donating Scripture Union booklets for those facing the transition from primary to secondary education. In preparing for union our congregation has had the opportunity to join in Lenten bible studies along with members from Colinton, encouraging a growing of faith together. Copies of 'Our Daily Bread' freely available provide a framework of daily readings reflections and prayer points for personal use.

Prayer: we maintain our e-mail prayer group and the Prayer Team continues to produce a monthly prayer focus which is largely distributed by e-mail. In working towards a united congregation, members have the opportunity to join weekly Prayer Space, this is prayer based on the topics included in Sunday intercessions and used in an online prayer time once a week.

Service: Open Door Café has been meeting as described below. The Soup and Roll Lunch made a comeback in November and was warmly welcomed by 35 people; we offered it for free. We have tried to keep in touch with our members by e-mail, phone calls and letters. Our volunteer teams continue their Care-Van work in partnership with Bethany Trust and Edinburgh City Mission and we continue to donate to Fresh Start and work with the Salvation Army as circumstances allow. We gave a collection of food to the local organisation Community for Food, a foodbank supporting more than 30 local families. Our overseas partnership with the Cambodian Hope Organisation continues in a quiet way.

EPPC financial review for the year

Principal sources of funding

The Church is primarily funded by church members through their offerings and the Gift Aid thereon. This year, the addition of the Juniper Green Church assets at 30 June 2024 boosted our income by £49,369.

Results for the year

The Accounts for the year are set out on pages 12 to 23. The Statement of Financial Activities on page 12 shows a surplus before investment gains/(losses) of £48,099 (2023: deficit of £2,939). This is principally explained by the income arising from the consolidation of the Juniper Green Church assets.

The Church's funds totalled £1,105,559 (2023: £1,031,753) at the end of the year and are divided between restricted/endowment funds of £219,948 (2023: £189,761) and unrestricted funds of £885,611 (2023: £841,992). The amounts held within each of the restricted funds and their purposes are disclosed in Note 13 of the accounts. The Church's largest single asset is the Dreghorn Loan Hall which is carried at a value of £450,000. The investments, which total £375,181 (2023: £316,673) at 31 December 2024, are held in the Church of Scotland Investors Trust.

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2024

Financial review (continued)

Reserves

It is the policy of the church to hold unrestricted funds excluding tangible fixed assets, of up to nine months' expenditure. At 31 December 2024, the Church held unrestricted funds of £885,611, comprising tangible fixed assets of £450,000 and other net assets of £435,611 of which £77,383 has been designated for the activities of the Swing Café, Boys Brigade, fabric, organ and ministerial assistance. The general reserves remaining of £358,228 currently exceed the nine-month target.

Risk assessment

All areas of risk relevant to the ongoing operations of the charity are monitored and reviewed. The principal focus has been on the financial stability of the church, the maintenance of church property, and planning for the future. The Trustees are satisfied that adequate and appropriate procedures and systems are in place to mitigate exposure to major risks.

Constitution and governance

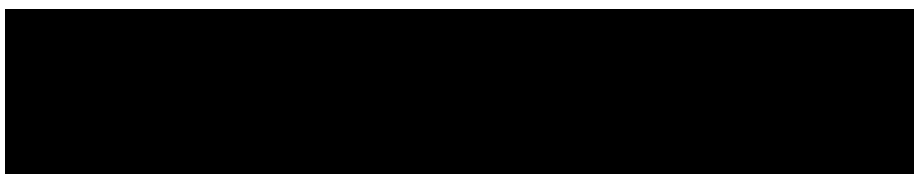
Edinburgh Pentlands Parish Church of Scotland is a Church of Scotland congregation administered in accordance with the terms of the Unitary constitution and subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

The Elders serving on the Kirk Session are the trustees of the charity and have been chosen from those members of the church who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. During a vacancy while there is no Minister the Presbytery appoints an Interim Moderator. The Kirk Session is responsible for the recruitment, appointment, induction and training of new trustees, when required.

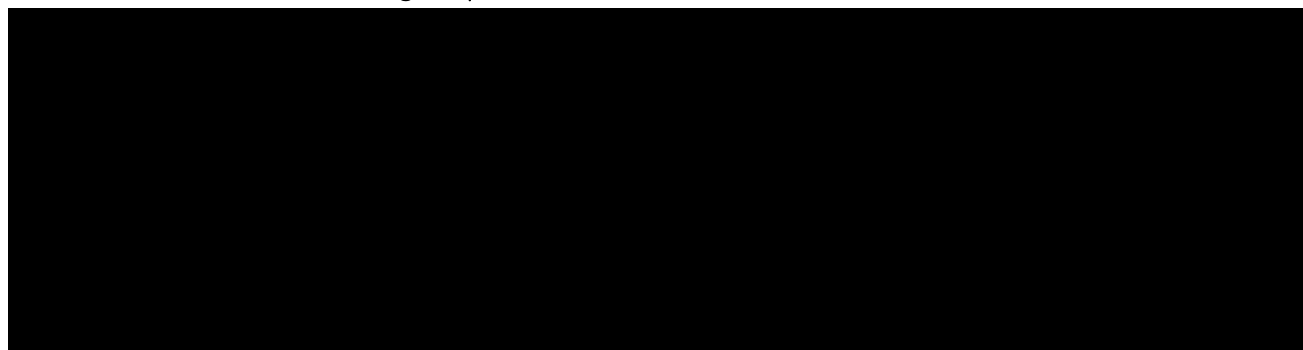
The Kirk Session is chaired by the Minister or Interim Moderator and met five times during the last 6 months of 2024. Certain responsibilities are delegated to the Finance group, the Property group, the Staffing group and other groups, as appropriate.

The Minister, Session Clerk, Pastoral Care Development Worker, Church Secretary, Church Officer, Director of Music and Organist form the Ministry team with day-to-day responsibility for the running of the Church.

From 1 July 2024, the trustees from Colinton Parish Church and Juniper Green Parish Church (other than the Interim Moderators) amalgamated as trustees of Edinburgh Pentlands Parish Church and are listed below, along with the Interim Moderator Rev Ian MacDonald, appointed on 1 August 2024:



Other Trustees who served during the period were as follows:



Day to day oversight for financial matters is delegated to the Finance group. Title to the Dreghorn Loan Hall is held by every member of the Kirk Session as Trustees 'ex officio'.

Edinburgh Pentlands Parish Church of Scotland

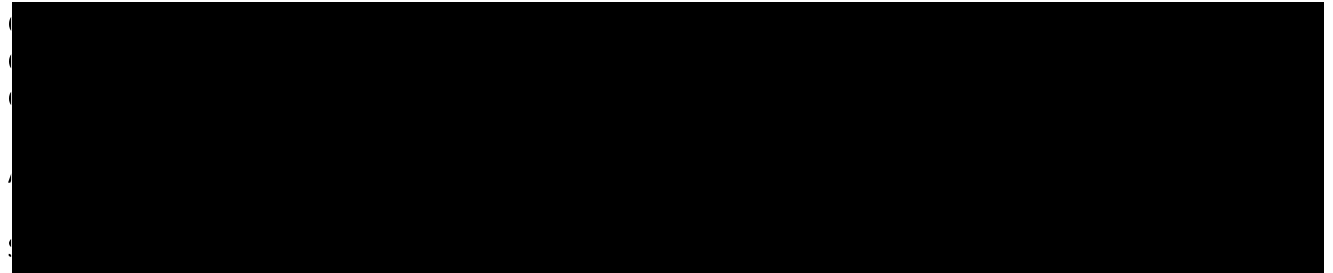
Annual report for the year ended 31 December 2024

Constitution and governance (continued)

The Trustees who served as Trustees of Colinton Parish Church from 1 January 2024 to 30 June 2024 were as follows:



Trustees:



Reference and administrative information

Charity name: Edinburgh Pentlands Parish Church of Scotland, Edinburgh

Charity registration number: SC010313

Congregation number: 010135

Contact address: The Church Office
Edinburgh Pentlands Parish Church of Scotland
Dell Road
Edinburgh
EH13 0JR

Website: <https://edinburghpentlands.church>

Bankers: Royal Bank of Scotland
239 St Johns Road
Edinburgh
EH12 7XA

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2024

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards.

Charity law in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the 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;
- prepare the financial statements on the 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 charity's financial position and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006 (as amended). The Trustees are also responsible for taking such steps as are reasonably open to them to safeguard the charity's assets and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website.

Signed on behalf of the Trustees



Edinburgh Pentlands Parish Church of Scotland

Report of the Independent Examiner to the Trustees for the year ended 31 December 2024

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 12 to 23.

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 (as amended). The Charity's 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 (as amended). 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 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

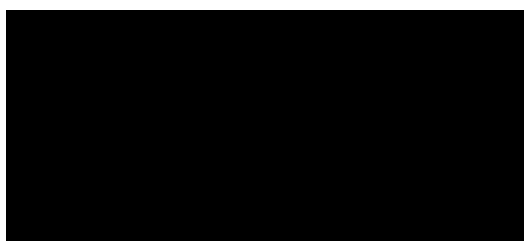
In the course of my examination, no matter has come to my attention

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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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.



Cornerstone Accounting Ltd
Chartered Accountants

11 Erngath Road
Bo'ness
EH51 9DP

Date: 17 March 2025

Edinburgh Pentlands Parish Church of Scotland

Statement of Financial Activities

For the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 Total £	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total £
Income and endowments									
Donations and legacies	2	260,268	984	-	261,252	176,502	11,155	-	187,657
Income from charitable activities	3	53,262	-	-	53,262	45,226	-	-	45,226
Income from trading activities	4	61,028	-	-	61,028	54,327	-	-	54,327
Income from investments	5	13,978	1,773	-	15,751	11,765	1,465	-	13,230
Other income	6	33,573	15,796	-	49,369	-	-	-	-
Total income and endowments		422,109	18,553	-	440,662	287,820	12,620	-	300,440
Expenditure									
<i>Expenditure on charitable activities</i>									
Charitable activities	7	390,163	2,400	-	392,563	295,303	8,076	-	303,379
Total expenditure		390,163	2,400	-	392,563	295,303	8,076	-	303,379
Net income/(expenditure) before gains/(losses) on investments		31,946	16,153	-	48,099	(7,483)	4,544	-	(2,939)
Net gains/(losses) on investments	10	11,673	-	14,034	25,707	9,960	-	11,138	21,098
Net income/(expenditure)		43,619	16,153	14,034	73,806	2,477	4,544	11,138	18,159
Transfers between funds	13	-	-	-	-	-	-	-	-
Net movement in funds		43,619	16,153	14,034	73,806	2,477	4,544	11,138	18,159
Total funds brought forward		841,992	35,885	153,876	1,031,753	839,515	31,341	142,738	1,013,594
Total funds carried forward		885,611	52,038	167,910	1,105,559	841,992	35,885	153,876	1,031,753
Represented by:									
Unrestricted funds	13	885,611	-	-	885,611	841,992	-	-	841,992
Restricted funds	13	-	52,038	-	52,038	-	35,885	-	35,885
Endowment funds	13	-	-	167,910	167,910	-	-	153,876	153,876
Total funds		885,611	52,038	167,910	1,105,559	841,992	35,885	153,876	1,031,753

The notes on pages 14 to 23 form part of these financial statements.

Edinburgh Pentlands Parish Church of Scotland

Balance sheet

As at 31 December 2024

	Notes	Unrestricted funds	Restricted funds	Endowment funds	2024 Total	Unrestricted funds	Restricted funds	Endowment funds	2023 Total
Fixed assets		£	£	£	£	£	£	£	£
Tangible assets	9	450,000	-	-	450,000	450,000	-	-	450,000
Investments	10	207,271	-	167,910	375,181	162,797	-	153,876	316,673
Total fixed assets		657,271	-	167,910	825,181	612,797	-	153,876	766,673
Current assets									
Debtors	11	64,943	-	-	64,943	10,004	-	-	10,004
Cash at bank and in hand		176,894	52,038	-	228,932	226,730	35,885	-	262,615
Total current assets		241,837	52,038	-	293,875	236,734	35,885	-	272,619
Liabilities									
Creditors: falling due within one year	12	13,497	-	-	13,497	7,539	-	-	7,539
Net current assets		228,340	52,038	-	280,378	229,195	35,885	-	265,080
Total assets less current liabilities		885,611	52,038	167,910	1,105,559	841,992	35,885	153,876	1,031,753
Net assets		885,611	52,038	167,910	1,105,559	841,992	35,885	153,876	1,031,753
Funds of the charity									
Unrestricted funds	13	885,611	-	-	885,611	841,992	-	-	841,992
Restricted funds	13	-	52,038	-	52,038	-	35,885	-	35,885
Endowment funds	13	-	-	167,910	167,910	-	-	153,876	153,876
Total charity funds		885,611	52,038	167,910	1,105,559	841,992	35,885	153,876	1,031,753

The financial statements on pages 12 to 23 were approved by the Trustees on 10 March 2025 and signed on their behalf by:

[Redacted signature area]

Edinburgh Pentlands Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

1. Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with FRS 102, and in compliance with the Charities SORP 2019 (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

Edinburgh Pentlands Parish Church of Scotland meets the definition of a public benefit entity under FRS 102.

Basis of financial statements

The financial statements have been prepared on an accruals basis. The Trustees consider that there are no material uncertainties so the accounts have been prepared on a going concern basis.

Income and debtors

All income is recognised when the Charity is legally entitled to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Interest on funds held on deposit is included when receivable.

Donated goods and services, principally the service of volunteers, have not been quantified for the purposes of the financial statements.

Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

Expenditure and creditors

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Creditors are valued at cost at the year-end and split between amounts due in less than one year and amounts due in more than one year.

Taxation

The Charity is exempt from Corporation Tax on its charitable activities and is not registered for VAT. Expenditure therefore includes any irrecoverable VAT.

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, Church rooms, Manse and Watch House, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. The charity owns the halls at 22 Dreghorn Loan and these are carried at £450,000. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets over £4,000 are capitalised. Depreciation is provided at the following percentages on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Feuhold buildings (residual value always deemed to be in excess of cost)	0%
Fixtures, fittings and office equipment	25%

Edinburgh Pentlands Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

1. Accounting policies (continued)

Investments

Investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit account.

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Unrestricted funds comprise income received for the objects of the charity without further specified purpose and are available as general funds or are placed within designated funds which can be used for purposes in agreement with its charitable objectives.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income arising is used for the purpose defined in the objects of the charity.

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2024

2. Donations and legacies	Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
	£	£	£	£	£	£
Individual donations	155,025	984	156,009	141,174	1,155	142,329
Open plate collections	6,359	-	6,359	2,571	-	2,571
Gift aid receivable	39,423	-	39,423	32,757	-	32,757
Grants	5,632	-	5,632	-	-	-
Legacies	51,500	-	51,500	-	10,000	10,000
Other donations	2,329	-	2,329	-	-	-
	260,268	984	261,252	176,502	11,155	187,657
3. Income from charitable activities	Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
	£	£	£	£	£	£
Swing Café income	52,912	-	52,912	43,876	-	43,876
Weddings and funerals	350	-	350	1,350	-	1,350
	53,262	-	53,262	45,226	-	45,226
4. Income from trading activities	Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
	£	£	£	£	£	£
Rental income - Dreghorn Loan Hall	48,960	-	48,960	49,182	-	49,182
Rental income - church hall rental	12,068	-	12,068	5,145	-	5,145
	61,028	-	61,028	54,327	-	54,327
5. Income from investments	Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
	£	£	£	£	£	£
Investment income	12,220	1,773	13,993	9,330	1,465	10,795
Bank interest	1,758	-	1,758	2,435	-	2,435
	13,978	1,773	15,751	11,765	1,465	13,230
6. Other income	Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
	£	£	£	£	£	£
Transfer of assets on union with Juniper Green Church	33,573	15,796	49,369	-	-	-
	33,573	15,796	49,369	-	-	-

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2024

7. Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Ministry costs						
Giving to Grow contribution	122,829	-	122,829	106,602	-	106,602
Minister's expenses	852	-	852	1,565	-	1,565
Ministerial assistance - locum fees	20,559	-	20,559	5,222	-	5,222
Presbytery dues	2,533	-	2,533	2,220	-	2,220
	146,773	-	146,773	115,609	-	115,609
Local congregational activities						
Staff costs	68,114	-	68,114	48,235	-	48,235
Pastoral care and outreach	1,429	589	2,018	1,081	5,416	6,497
Music and worship expenses	3,051	1,786	4,837	7,802	2,082	9,884
Equipment and software	6,023	-	6,023	553	450	1,003
Ministry resources	210	-	210	565	113	678
Colinton News magazine	4,747	-	4,747	4,696	-	4,696
Church office expenses	6,397	-	6,397	3,943	-	3,943
Charitable donations (note 15)	1,515	-	1,515	-	-	-
Bookkeeping and payroll fees	5,350	-	5,350	3,702	-	3,702
Paid to Cornerstone Accounting:						
Independent examiner's fee	900	-	900	900	-	900
Payroll fees	804	-	804	787	-	787
	98,540	2,375	100,915	72,264	8,061	80,325
Property costs						
Fabric repairs and maintenance	47,504	-	47,504	45,334	-	45,334
Utility costs	39,026	-	39,026	17,692	-	17,692
Insurance	13,225	-	13,225	8,914	-	8,914
Council tax	7,170	-	7,170	4,498	-	4,498
Cleaning costs	10,446	-	10,446	7,374	-	7,374
	117,371	-	117,371	83,812	-	83,812
Swing Cafe costs						
Purchases and overheads	22,004	-	22,004	22,608	-	22,608
Cleaning costs	4,346	-	4,346	-	-	-
	26,350	-	26,350	22,608	-	22,608
Other costs						
Bank charges	1,129	25	1,154	1,010	15	1,025
Total expenditure	390,163	2,400	392,563	295,303	8,076	303,379

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2024

8. Staff costs and numbers

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Gross salaries	67,179	-	67,179	63,735
Pension contributions	935	-	935	974
	68,114	-	68,114	64,709

The average number of staff during the year was 5 (2023: 5). No employees were paid more than £60,000. In addition, our locum was paid £20,559 in salary costs to the Church of Scotland.

All Church of Scotland congregations contribute to the National Stipend Fund which pays the employment costs of the Minister. Minister's stipends are paid in accordance with the national stipend scale which is related to years of service. This year, the minimum stipend was £31,642 and the maximum (for more than 5 years' service) was £38,884.

There are no paid staff of the Church who fall within the definition of Key Management Personnel.

No accrual has been made for holiday pay at the year-end as unused holidays are not carried forward.

9. Tangible fixed assets

	Buildings	Total
	£	£
Cost		
At 1 January 2024 and 31 December 2024	450,000	450,000
Depreciation		
At 1 January 2024 and 31 December 2024	-	-
Net book value		
At 31 December 2024 and 31 December 2023	450,000	450,000

The building asset is the Dreghorn Loan Hall.

10. Investments

	Unrestricted funds	Endowment funds	2024	Unrestricted funds	Endowment funds	2023
	£	£	£	£	£	£
Market value at 1 January	162,797	153,876	316,673	152,837	142,738	295,575
Additions	32,801	-	32,801	-	-	-
Unrealised gains	11,673	14,034	25,707	9,960	11,138	21,098
Market value at 31 December	207,271	167,910	375,181	162,797	153,876	316,673

The following comprise the investment portfolio of the Church:

	2024	Market value
	Cost	£
	£	£
Church of Scotland Growth Fund - 49,150 units at £6.38 per unit (2023: 43,290 unit at £5.83)	162,132	313,577
Church of Scotland Income Fund - 5,570 units at £11.06 per unit (2023: 5,531 units at £10.96)	59,436	61,604
Market value at 31 December	221,568	375,181

11. Debtors

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Trade debtors	1,321	-	1,321	-
Gift aid recoverable	13,622	-	13,622	7,818
Other debtors	50,000	-	50,000	2,186
	64,943	-	64,943	10,004

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2024

12. Creditors: falling due within one year

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Trade creditors	9,399	-	9,399	-
Accruals and deferred income	2,715	-	2,715	6,361
Taxation and social security	1,383	-	1,383	1,178
	13,497	-	13,497	7,539

13. Funds movements

Current year

	Balance at 1 Jan 2024	Income	Expenditure	Gains/(losses)	Transfers	Balance at 31 Dec 2024
	£	£	£	£	£	£
Unrestricted funds						
General fund	787,779	355,460	346,583	11,572	-	808,228
Fabric fund	-	304	-	101	-	405
Swing Café fund	51,084	53,701	43,580	-	-	61,205
Boys Brigade fund	3,129	2,436	-	-	-	5,565
JG - Ministerial assistance fund	-	2,509	-	-	-	2,509
JG - Organ fund	-	2,372	-	-	-	2,372
JG - Fabric fund	-	5,327	-	-	-	5,327
Total unrestricted funds	841,992	422,109	390,163	11,673	-	885,611
Restricted funds						
Benevolent fund	9,784	1,042	495	-	-	10,331
Comrie fund	9,008	612	-	-	-	9,620
Flower fund	1,634	751	1,091	-	-	1,294
Colinton Youth Initiative fund	2,750	-	-	-	-	2,750
Organ and other music fund	11,674	-	720	-	-	10,954
Tristan Moxey fund	1,035	300	94	-	-	1,241
Praise fund	-	52	-	-	-	52
JG - Nurture fund	-	172	-	-	-	172
JG - Kids' Church fund	-	431	-	-	-	431
JG - Youth fund	-	1,139	-	-	-	1,139
JG - Benevolent fund	-	4,391	-	-	-	4,391
JG - Choir fund	-	3,105	-	-	-	3,105
JG - Flower fund	-	806	-	-	-	806
JG - Christian Action fund	-	5,752	-	-	-	5,752
Total restricted funds	35,885	18,553	2,400	-	-	52,038
Endowment funds						
Benevolent fund	41,634	-	-	3,858	-	45,492
Comrie fund	12,536	-	-	875	-	13,411
AC Cooper fund	98,468	-	-	9,290	-	107,758
Flower fund	1,238	-	-	11	-	1,249
Total endowment funds	153,876	-	-	14,034	-	167,910
Total funds	1,031,753	440,662	392,563	25,707	-	1,105,559

Prior year fund movements overleaf

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2024

13. Funds movements (continued)

Prior year

	Balance at 1 Jan 2023	Income	Expenditure	Gains/(losses)	Transfers	Balance at 31 Dec 2023
	£	£	£	£	£	£
Unrestricted funds						
General fund	791,509	242,760	235,386	9,555	(20,659)	787,779
Fabric fund	15,576	543	37,183	405	20,659	-
Swing Café fund	29,410	44,408	22,734	-	-	51,084
Boys Brigade fund	3,020	109	-	-	-	3,129
Total unrestricted funds	839,515	287,820	295,303	9,960	-	841,992
Restricted funds						
Benevolent fund	14,186	914	5,316	-	-	9,784
Comrie fund	8,514	494	-	-	-	9,008
Flower fund	2,461	912	1,739	-	-	1,634
Colinton Youth Initiative fund	2,750	-	-	-	-	2,750
Organ and other music fund	2,451	10,000	777	-	-	11,674
Tristan Moxey fund	979	300	244	-	-	1,035
Total restricted funds	31,341	12,620	8,076	-	-	35,885
Endowment funds						
Benevolent fund	38,594	-	-	3,040	-	41,634
Comrie fund	11,746	-	-	790	-	12,536
AC Cooper fund	91,205	-	-	7,263	-	98,468
Flower fund	1,193	-	-	45	-	1,238
Total endowment funds	142,738	-	-	11,138	-	153,876
Total funds	1,013,594	300,440	303,379	21,098	-	1,031,753

Explanation of funds overleaf

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2024

13. Funds movements (continued)

Explanation of funds

Unrestricted funds:

The General fund represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is designated or restricted.

The Designated Fabric fund represents the funds set aside by the Trustees for the maintenance of the Church properties.

The Designated Swing Cafe fund represents the net funds arising from the running of the Swing Café which will be used to refurbish the Church kitchen.

The Designated Boys Brigade fund represents the funds held on deposit set aside for a possible future BB organisation.

The Designated JG - Ministerial assistance fund represents funds set aside by the Trustees to provide assistance for the minister if it should be required.

The Designated JG - Organ fund represents the funds set aside by the Trustees to provide maintenance of the church organ.

The Designated JG - fabric fund represents the funds set aside by the Trustees to provide maintenance of the church, halls and manse at Juniper Green.

Restricted funds:

The Benevolent fund represents income from the endowment fund to be used for the poor and needy of the Parish.

The Comrie fund represents income from the endowment fund used to maintain the Colinton 900 gates and to provide flowers for the church, church buildings and flowerbeds.

The Flower fund represents income from the endowment fund to provide flowers in the Church.

The Colinton Youth Initiative fund represents funds received for youth projects in the Parish.

The Organ and other music fund represents funds received for the maintenance of the organ and other music provision.

The Tristan Moxey fund represents funds received for the support of children and families.

The Praise fund represents funds received to support praise activities.

The JG - Nurture fund represents funds received to provide Christian literature and nurture.

The JG - Kids' Church fund represents funds received to provide resources for Kids' Church.

The JG - Youth fund represents funds received to provide resources for church teenagers.

The JG - Benevolent fund represents funds received to be used at the discretion of the Trustees.

The JG - Choir fund represents funds received to provide music resources for the church.

The JG - Flower fund represents funds received to provide flowers for display in the church.

The JG - Christian Action fund represents funds received to provide support for those in need within the community.

Endowment funds:

The Benevolent fund represents an endowment received in 1831 for the benefit of the sick and needy of the Parish.

The Comrie fund represents an endowment created from the legacy of Leslie Comrie, the income used to maintain the Colinton 900 gates and to provide flowers for the church, church buildings and flowerbeds.

The AC Cooper fund represents an endowment created from the legacy of Alexander Cooper in 1994, the income used for any church purposes.

The Flower fund represents an endowment created from funds donated by [REDACTED] the income used to provide flowers in the Church.

14. Trustee and related party transactions

Trustee, [REDACTED] received remuneration and pension contributions for his role as Church Officer of £9,865 (2023: £22,673) and £218 (2023: £489) respectively in the year. Trustee, [REDACTED] received remuneration for her role as Organist of £2,844.

The Church members had a special collection for Trustee [REDACTED] for his retirement from his role as Church Officer and gifted him £1,978.

Unrestricted donations (including gift aid) by Trustees of the Charity amounted to £39,551 (2023: £37,877).

There were no other transactions with trustees or related parties during the year (2023: nil).

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2024

15. Charitable donations and collections for third parties

The Church gifted £495 towards Counselling for school pupils using the proceeds of a legacy received in 2022.

The Church members had a special retirement collection for Alasdair Mackenzie for his retirement and gifted him £1,978.

£182 was raised for the Poppy Appeal in collection tins at our Remembrance Services.

The Church also held special collections in the year and donated to the following organisations:

	2024	2023
	£	£
Christian Aid	505	1,050
CHAS	505	-
Love from Jamie	505	-
	<u>1,515</u>	<u>1,050</u>

16. Operating lease commitments

At 31 December 2024, the Charity had no remaining commitments in relation to an operating lease on the photocopier.

	2024	2023
	£	£
Operating lease commitments due:		
- not later than one year	-	638
	<u>-</u>	<u>638</u>

17. Pension commitments

A former Associate Minister employed by the Church is a member of the Church of Scotland Defined Benefit pension scheme which is now closed to future accrual in respect of that employee. A contingent liability exists where contributions could be required towards a deficit arising in relation to that employee's pension.

The Charity operates an auto-enrolment pension scheme with NEST for all eligible employees. Employer contributions to the scheme are disclosed in note 7.

18. Volunteers

The Church benefits from the services of many volunteers from within the congregation: in supporting Sunday worship, in teaching at our children and youth based programmes on a Sunday morning, in helping with hospitality and administration, in encouraging fundraising for Christian Aid and other charities, and in volunteering on other outreach services we provide to our local community. We are indebted to all those who minister on our behalf in this way.

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2024

Appendix 1

Funds held on behalf of the congregation by the Church of Scotland General Trustees

Consolidated Fabric Fund

	2024	2023
	£	£
Capital account		
Credit balances - at cost	<u>42,429</u>	<u>-</u>
Credit balances - at market value	<u>52,831</u>	<u>-</u>
Revenue account		
Credit balances	<u>2,391</u>	<u>-</u>
Temporary account		
Credit balances	<u>889,435</u>	<u>-</u>

The Church can apply to drawdown these funds for expenditure on fabric by submitting a claim to the General Trustees.