

Penicuik: North Parish Church (Church of Scotland)

Scotland · Charity number SC010902

Details

Known as	Penicuik North Kirk
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1948-10-21
Register	View on the OSCR register

Contact

Address	45 Crockett Gardens Penicuik Midlothian EH26 9BB
Website	www.penicuiknorthkirk.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Penicuik North is a local parish church and operates under the Church of Scotland Deed of Constitution. The vision of the Church of Scotland is to be a church which seeks to inspire the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, nurturing and serving communities. Penicuik North serves the people of Penicuik and beyond. Key activities being a ministry of Word and Sacrament, Marriages, Funerals and other acts of worship. Another key activity is providing food parcels to families in need throughout the year. There is also another program of help for refugees settling in our community.

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	1
2024-12-31	£112,491	£103,769	-	1
2023-12-31	£102,196	£109,131	-	1
2022-12-31	£91,179	£97,245	-	1
2021-12-31	£66,611	£72,773	-	1
2020-12-31	£102,479	£89,283	-	1

Penicuik: North Parish Church (Church of Scotland)

Scotland - Charity number SC010902

Accounts

The Church of Scotland

Penicuik: North Parish Church

Congregational Accounts

For the Year ended 31 December 2024

Congregation No: 030230

Scottish Charity No: SC010902

Receipts and Payments

**Penicuik: North Kirk Parish Church (Church of Scotland)
SC010902**

Report of the Independent Examiner to the Trustees of Penicuik North Kirk

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination of the statement of account for the year ended 31 December 2024, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

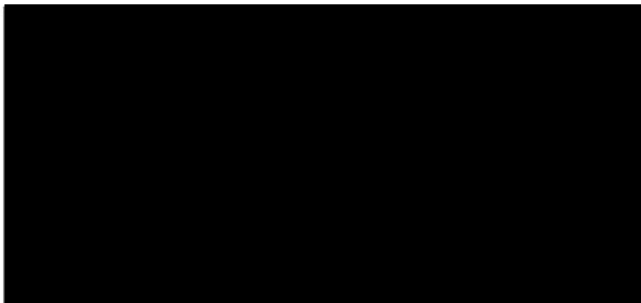
have not been met, or

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

Name:

Address:

Date:



Receipts and Payment Account

Year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Receipts					
Donations	3	69,543	14,704	84,247	72,262
Fundraising Events		2,236	491	2,727	3,064
Interest		278	68	346	213
Investment Income - Church of Scotland Consolidated Fabric Fund	4	0	0	0	1,367
		<u>72,057</u>	<u>15,263</u>	<u>87,320</u>	<u>76,906</u>
Rental of Premises		9,097	4,500	13,597	11,617
Grants			4,000	4,000	7,930
Property Insurance Claim				0	0
Open Door Project Café			6,698	6,698	5,558
Weddings and Funerals		876	0	876	185
Total Receipts		<u>82,030</u>	<u>30,461</u>	<u>112,491</u>	<u>102,196</u>
Payments					
Costs of Generating funds	5	81	0	81	63
Charitable activities		71,952	30,053	102,005	108,610
Governance costs		450	0	450	408
Other Payments		1,211	22	1,233	50
Total Payments		<u>73,694</u>	<u>30,075</u>	<u>103,769</u>	<u>109,131</u>
Excess of Receipts over Payments for the year		<u>8,336</u>	<u>386</u>	<u>8,722</u>	<u>-6,935</u>

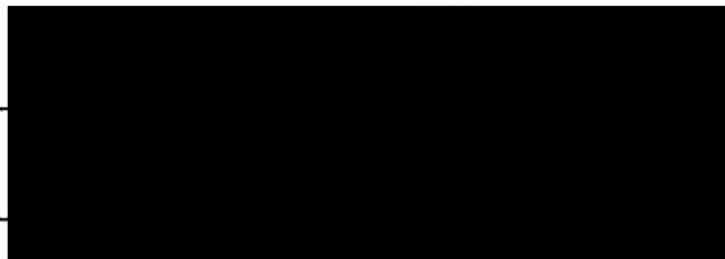
Statement of Balances

At 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Bank and Deposit Balances</u>				
Bank and Deposit balances brought forward	70,549	13,969	84,518	91,453
Movements in year:				
Excess of Receipts over Payments	8,336	386	8,722	-6,935
Bank and Deposit Balances carried forward	78,885	14,355	93,240	84,518
<u>Investments at Market Value</u> <i>(cost £30,010)</i>	32,680	0	32,680	30,916
<u>Assets</u>				
Gift Aid Receivable	9,991	1,207	11,198	10,073
Investment Income - Church of Scotland Consolidated Fabric Fund	1,646	0	1,646	0
	11,637	1,207	12,844	10,073
<u>Liabilities</u>				
Forth Fire Protection	159	0	159	0

The accounts were approved by the Kirk Session on 18th March 2025

For and on behalf of the Kirk Session



Minister

Treasurer

NOTES TO THE ACCOUNTS

1 Trustee Remuneration and Related Past Transactions

During the year the [REDACTED] (Minister of Penicuik North Parish Church) received £960 for Travelling Expenses in relation to his pastoral work and £3,859 was paid for Manse Council Tax.

During the year no remuneration or reimbursement of expenses was made to a charity trustee

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year

2 Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	At 31 December 2024 £
Unrestricted funds				
Designated Fabric Fund	3,850	5,247	2,658	6,439
General Fund	54,833	76,783	71,036	60,580
Church of Scotland General Trustees - Deposit Fund	11,866	0	0	11,866
	<u>70,549</u>	<u>82,030</u>	<u>73,694</u>	<u>78,885</u>
Restricted funds				
Open Door Project Fund including Café	3,370	16,671	16,728	3,313
Internship	0	1,000	1,000	0
Foodstore Fund	5,369	10,212	9,333	6,248
No Kids Go Hungry Fund	344	2,004	2,150	198
Midaid Fund	3,436	291	480	3,247
St Andrew's Celebrations Fund	455	283	255	483
Flower Team Fund	465	0	129	336
Emergency Fund	530	0	0	530
	<u>13,969</u>	<u>30,461</u>	<u>30,075</u>	<u>14,355</u>
Total Funds	<u>84,518</u>	<u>112,491</u>	<u>103,769</u>	<u>93,240</u>

Purposes of Designated Funds

Fabric Fund: Funds set aside for the general maintenance of the Church Property.

Purposes of Restricted Funds

Open Door Project Fund : This is a fund to be used for the Church Open Door Project including the Café

Internship: This was a fund to enable Summer Outreach to the wider Community and training for younger members

Foodstore Fund: This is a fund to assist with the provision of food to Vulnerable Families

No Kids Go Hungry Fund: This is a fund for provision of food during the long school holidays for children who normally get free school meals.

Midaid Fund: A special mechanism to help Refugees in Scotland and Abroad

St Andrew's Day Celebration Fund: This is a fund to be used for the cost of running the St Andrew's Day Celebration for the elderly.

Flower Team Fund: This is a fund to assist the provision of flowers for church and pastoral visits

Emergency Fund: This is a fund to assist local families where an Emergency occurs.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3 Analysis of Donations				
Gift Aid Donations	37,715	2,977	40,692	39,677
Tax Recovered on Gift Aid Donations	11,151	1,597	12,748	12,145
Ordinary Offerings (Open Plate)	4,031	0	4,031	3,642
Freewill Offerings (non Gift Aid)	5,477	940	6,417	6,818
Other Donations	11,169	9,190	20,359	9,980
	<u>69,543</u>	<u>14,704</u>	<u>84,247</u>	<u>72,262</u>
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
4 Investment Income				
Church of Scotland Investors Trust				
Consolidated Fabric Fund:				
Growth Fund	0	0	0	358
Income Fund	0	0	0	617
Deposit Fund & Revenue Interest	0	0	0	460
Admin Charges	0	0	0	-68
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1367</u>
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
5 Analysis of Payments				
Costs of generating funds				
Offering envelopes	81	0	81	63
	<u>81</u>	<u>0</u>	<u>81</u>	<u>63</u>
Charitable activities				
Giving to Grow Allocation	36,572	0	36,572	33,179
Presbytery Dues	1,120	0	1,120	591
Travelling Expenses	960	0	960	720
Organist Fees and Music	3,680	0	3,680	3,500
Worship and Outreach Expenses	1,393	12,347	13,740	17,045
Staffing costs		15,647	15,647	14,216
Pulpit Supply	79	0	79	
Fabric, Repairs and Maintenance	7,501	0	7,501	24,926
Facility Expenses	753	0	753	870
Council Tax	3,859	0	3,859	3,758
Heat and Light	9,600	0	9,600	2,267
Insurance	4,019	0	4,019	3,892
Church Office Expenses	760	0	760	577
Printing, Stationery and Postage	1,114	0	1,114	1,411
Open Door Project Café Expenses		1,059	1,059	1,014
Internship Café Expenses		1,000	1,000	1,000
Other Expenses	542	0	542	644
	<u>71,952</u>	<u>30,053</u>	<u>102,005</u>	<u>109,610</u>
Governance Costs				
Independent examiner's fees	450	0	450	408
Other payments				
Purchase of Assets	1,211	22	1,233	50
	<u>1,661</u>	<u>22</u>	<u>1,683</u>	<u>458</u>

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipend and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend in 5th and subsequent years of service was £38,884.

7 Collections for Third Parties

	2024 £	2023 £
Poppy Scotland	137	0
Christian Aid - Turkey/Syria Earthquake Appeal	0	770
Broomhill Day Centre	0	344
World Day of Prayer	0	0
DEC Ukraine Appeal	0	0
	<u>137</u>	<u>1,114</u>

8 Analysis of Net Assets Between Funds

	General £	Designated £	Restricted £	Total £
Current Assets	72,446	6,439	14,355	93,240
Net Assets at 31 December 2024	<u>72,446</u>	<u>6,439</u>	<u>14,355</u>	<u>93,240</u>

APPENDIX

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

	2024	2023
<u>CAPITAL ACCOUNT</u>		
Credit Balances at 31 December 2024 at cost	<u>41,876</u>	<u>41,876</u>
Market Value of Balances at 31 December 2024	<u>44,546</u>	<u>42,782</u>
<i>(Funds - Deposit £11,866, Growth and Income £32,680)</i>		
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December 2024	<u>1,646</u>	<u>0</u>

THE CHURCH OF SCOTLAND
PENICUIK: NORTH PARISH CHURCH



CONGREGATION No: 030230

SCOTTISH CHARITY No: SC010902



TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

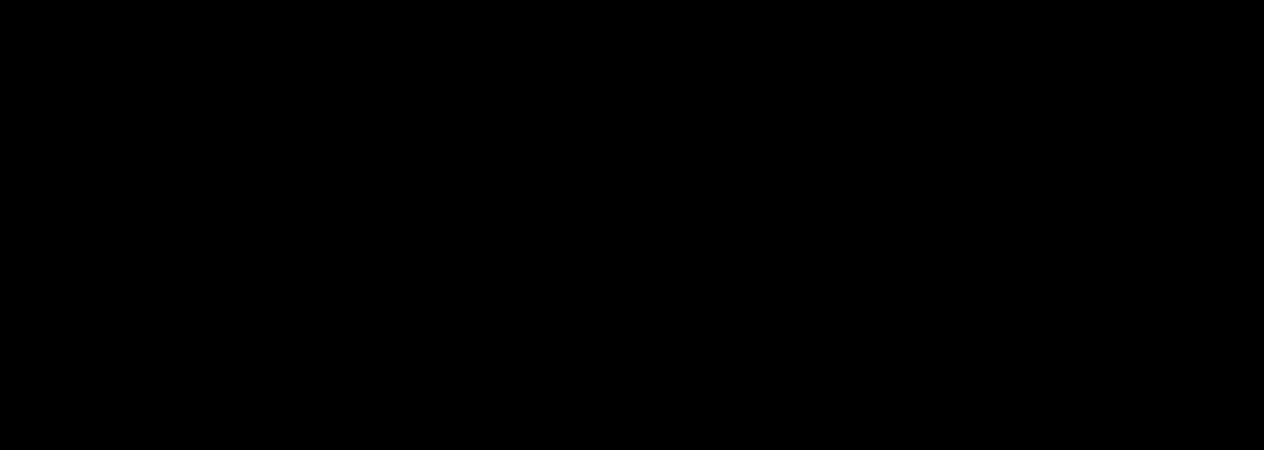
Charity Name: Penicuik North Parish Church (Church of Scotland)

Charity registration Number: SC010902

Congregation reference Number: 030230

Contact Address: Penicuik North Kirk, c/o Mrs A Pearson, 45 Crockett Gardens, Penicuik. EH26 9BB

LIST OF TRUSTEES



Principal Office Bearers

Minister:

Session Clerk:

Church Treasurer:

Assistant Session Clerk:

Clerk of Ministries Committee:

Chair of Outreach Committee:

Clerk of Outreach Committee:

Chair of Resources Committee:

Clerk of Resources Committee:

Associate member of Session



Independent Examiner:

Ian J Brown & Company, Chartered Accountants
Dalkeith Office: 4 Lothian Street, Dalkeith, EH22 1DS
Bank of Scotland, John Street, Penicuik.
Barclays Bank UK plc Edinburgh Branch

Bankers:

**TRUSTEES' ANNUAL REPORT; YEAR ENDED 31ST DECEMBER 2024
STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governance

Church of Scotland government is organised on the basis of courts, mainly along lines set between 1560 and 1690. Each of these courts has committees, which may include other members of the Church and employ full-time staff. At local level, the parish, the court is a Kirk Session. Kirk Sessions oversee the local congregation and its parish, and consist of elders presided over by a minister. At district level, the court is a Presbytery. Presbyteries consist of all the ministers in an area/region and an equal number of elders, along with members of the diaconate (a form of ordained ministry, usually working in a complementary role in a ministry team in both parish and industry sector contexts). There are several presbyteries across Scotland, one in England, and one covering International congregations. Penicuik North is part of Lothian and Borders Presbytery. At national level, the highest court of the Kirk is the General Assembly. The General Assembly consists of an equal number of ministers and elders, and members of the diaconate, all representing the presbyteries.

Penicuik: North Parish Church (Church of Scotland) Scottish Charity NO: SC010902

Governing Documents

Penicuik North is a local parish church and operates under the Church of Scotland Deed of Constitution (Unitary Form). The functions assigned to the Minister and to Kirk Sessions respectively are governed by the common law of the Church of Scotland and by Acts of the General Assembly applicable thereto.

It is in the power of the General Assembly or any body to which they may delegate powers at any time, or from time to time, to alter, revoke, amend or modify the Deed of Constitution, in whole or in part, or to substitute a new Deed of Constitution for this Deed of Constitution, subject always to such conditions and provisions relative thereto as the General Assembly or its delegated body shall determine.

A sample copy of the Church of Scotland Deed of Constitution (Unitary Form) can be found at:

Recruitment and Appointment of Trustees

The minister and members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected and called by the congregation, and appointed and inducted by Presbytery.

Objectives

The vision of The Church of Scotland is to be a church which seeks to inspire the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving communities.

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 share the Christian faith with 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. As a local parish church Penicuik North serves the people of the Penicuik North parish (see [REDACTED] Key activities of the church in bringing the ordinances of religion include public services which offer a ministry of Word and Sacrament (Holy Baptism and Holy Communion), marriages, funerals, and other public acts of worship.

Organisational Structure

The Kirk Session normally operates with four committees. These are the Business Committee, the Ministries Committee, the Outreach Committee and the Resources Committee.

The Business Committee is the agenda setting group for meetings of the Kirk Session. It has delegated authority to take certain decisions which cannot wait until there is a full meeting of Session, to promulgate initiatives and decisions from the superior courts - Presbytery and the General Assembly - and to be a support to the other committees. The remit of each of the other committees, Ministries, Outreach and Resources, is to coordinate the work of the teams and groups which report to them. They have executive authority to make limited decisions within their delegated remit and available budget, reporting back to Session. Reports from the individual teams and groups can be found in the Appendix.

Schedule of Meetings

Normally meetings of the Kirk Session and its Committees are held on a Tuesday. The Kirk Session and the Business Committee normally meet 6 times a year and the Ministries, Outreach and Resources Committees meet periodically, as required. The Stated Annual Meeting was held after worship on Sunday 14th April 2024.

Activities and Achievements

Services of Worship.

Worship is rooted in the traditions of the Church of Scotland and is relevant for the 21st century. Worship on a Sunday morning starts at 11am and lasts for around an hour. Holy Communion is celebrated at 11am on the 2nd Sunday of March, June, September and December and on Easter Sunday.

From all-age worship to quiet, informal communion, there are times of lively praise and opportunities to find rest and be still. We have a flexible layout in our sanctuary. We have an organist and a praise band, who help lead worship, and sing hymns from the latest Church of Scotland hymnbook (CH4) and from a variety of sources.

Prayer Meetings

These are informal times of gathering when prayers are offered for the ongoing work of Penicuik North and its members, as well as for concerns affecting Penicuik and the wider world.

Young Kirk

Young Kirk provides an exciting programme of learning and worship activities for young people from 5 to 18 years of age. It meets during school terms, at the same time as Sunday morning worship. Young Kirk attends the first part of Sunday morning worship in the church at 11am, before moving through to the North Hall around 11.15am for Bible teaching, arts and crafts, music, games and lots of fun.

Quiet Room

Our Quiet Space is normally open alongside the Open Door Café and on Sundays. It provides space for quiet prayer and resources, such as bibles, books of prayers and reflective readings.

Children's and Youth Activities

We also have the Penicuik North Kirk Children's Music Group for pre-school children (Wednesday mornings) and the Boys' Brigade (Friday evenings).

Penicuik Churches Together (PCT)

Penicuik North Kirk participates in joint activities with other churches in and around Penicuik; a note of these can be found at [REDACTED] and, on Facebook, Penicuik Churches Together. The participating churches are Penicuik Trinity Community Church, Penicuik North, St James the Less, The Sacred Heart and City on a Hill. During 2024, the meetings were chaired by [REDACTED] [REDACTED] are the three PNK representatives on the PCT Committee.

Social events

The Open Door Café has been open Monday – Friday, 10 am – 12 noon. The Café offers real coffee, tea, home baking and friendship. Coffee Mornings and Social Events, organised by various church groups, have been well attended in 2024, as has Tea and Coffee after Sunday Worship.

Community Activities

Our premises continued to be used extensively throughout the year by church groups, community groups and commercial lets. Church groups include Fun with Flowers, Arts and Crafts, Boys Brigade, Kellock Club, Children's Music Group, Renew 26. Community Groups include Brownies, Rainbows. Commercial Groups include Extend Exercise, Zumba, Pilates, Barrefloor, Schools Out. Also throughout the year Dance Pointe used the premises to hold their dance exams and the Silver Band and Penicuik Community Choir held their concerts in PNK. A Harvest Festival, a Craft Fair and a St Andrew's afternoon tea also took place and were well attended by the community.

Foodstore@PNK

The past year, 2024, saw a continuation of Penicuik North Kirk's effort to work with others to meet the challenges of families in need in our community.

Data Protection

The post of Data Protection Officer is currently vacant, with the Minister covering this in the interim.

Safeguarding

The North Kirk family has a duty to protect the young and vulnerable people within our congregation and aims to have a safe and happy environment for all who use the facilities. Safeguarding Policy and Procedures are in operation within PNK and if anyone has any issues regarding Safeguarding, or anyone's behaviour is causing concern, they are advised to contact one of our Safeguarding Coordinators who will monitor the situation along with the members of the Safeguarding Panel. If the problem cannot be rectified, they will contact the Safeguarding Office at 121 George Street for assistance, support and counselling, if required.

Website and Facebook

The website address is [REDACTED]
On Facebook search 'Penicuik North Kirk'

Financial Review

The principal source of income to the church is Weekly/Monthly Offerings, Donations and Fundraising. This amounted to £86,974.

Various other Income amounted to £25,517, making the total for the year of £112,491.

Expenses for the year totalled £103,769, therefore at the end of December there was a Surplus of £8,722. Made up as follows:-

General Fund - Surplus £5,748

Fabric Fund - Surplus £2,588

Open Door Project Fund - Surplus £ 386

The Bank and Deposit Balances at the end of the year totalled £93,240. Made up as follows:-

General Fund (Unrestricted Fund) £60,581

Fabric Fund (Unrestricted but Designated Fund) £ 6,439

Open Door Project Fund (Unrestricted Fund) £14,354

Church of Scotland Investors Trust – Deposit Fund £11,866

General and Fabric Funds (Unrestricted Funds) comparisons with 2023

Total Income to these Funds amounted £82,030, an increase of £6,221.

Namely:

Offerings and Donations increased by £7,568 to £69,543.

Fundraising decreased by £828 to £2,236.

Bank Interest and Investment Income decreased by £1,260 to £278.

Rental of Premises increased by £480 to £9,097.

No Grants received. Grants in 2023 amounted to £430.

Weddings and Funeral donations increased by £691 to £876.

Total Expenses to these funds amounted to £73,694, a decrease of £2,037.

The main changes were –

Giving to Grow Allocation increased by £3,393 to £36,572

Presbytery Dues increased by £529 to £1,120

Fabric Repairs and Maintenance decreased by £14,814 to £7,501

Heat and Light increased by £7,333 to £9,600. Donations towards Heat and Light amounted to £3,642 an increase of £1,679.

Open Door Project Fund (Restricted Fund) comparisons with 2023

Total Income to these Funds amounted to £30,461, an increase of £3,624.

Namely:

Offerings and Donations increased by £4,417 to £14,704.

Fundraising increased by £491. No Fundraising in 2023

Bank Interest increased by £26 to £68.
 Rental of Premises increased by £1,500 to £4,500
 Grants decreased by £3,500 to £4,000
 Open Door Café Income increased by £1,140 to £6,698.

Total Expenses to these Funds amounted to £30,075 a decrease of £3,325.

The main changes were –

Worship and Outreach decreased by £3,212 to £12,347. Mainly a decrease in Midaid Project costs and an increase in Foodstore Project costs.

Staffing Costs increased by £1,431 to £15,647

Fabric Repairs and Maintenance decreased by £2,611. None in 2024.

Internship Costs increased by £1,000. None in 2023.

Investments

At the year end, the value of Investments with the Church of Scotland Investors Trust amounted to £44,546 an increase of £1,764 from the value on 31 December 2023. This is invested as follows:- Deposit Fund £11,866, Growth and Income Funds £32,680. The cost of these Investments was £41,876.

Assets and Liabilities:

Gift Aid Receivable due for 2024 amounts to £11,198 an increase of £1,125.

Investment Income due for 2024 amounts to £1,646. The amount due for 2023 was received in 2023 and amounted to £1,367. An increase of £279.

The amount of £159 due for Fabric Maintenance, completed in 2024, but not paid until 2025, is shown under Liabilities.

All commitments were met, with the exception of the Fabric Maintenance amount mentioned above.

Income from all sources and a healthy Bank Balance ensured this was the case.

Reserves Policy

The Charity Trustees have considered the reserves required and have considered current and future liabilities. It is the Trustees' policy to hold reserves of approx. 6 months expenditure including designated funds. At the year end the Church held Unrestricted Funds of £67,019 (excluding the amount held in Deposit Fund with the Church of Scotland Investors Trust). This represents more than 6 months normal Unrestricted Funds expenditure. The Designated Fund, amounting to £6,439, is included in the Unrestricted Funds and is held for general maintenance of Church Properties. The church also held ££14,355 of Restricted Funds at the year end, which have been provided for the purposes specified in Note 2 of the Financial Accounts.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Kirk Session must prepare financial statements which give sufficient detail to ensure an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities. They also have responsibility for providing a safe environment for all and for ensuring that legislation regarding Protection of Vulnerable Groups is complied with. A report on the work of the Safeguarding Team can be found in the Appendix to this report.

Irene Burnett, Session Clerk

Signed:

Date: 18th March 2025