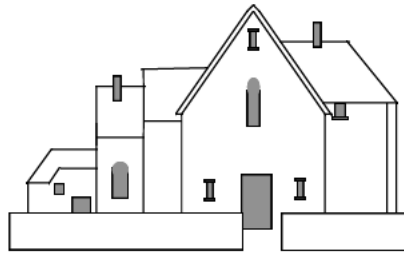


The Church of Scotland Ormiston Parish Church



RECEIPTS AND PAYMENTS ACCOUNTS

For year ended 31 December 2024

Congregation No: 030228

Charity No: SC 014810

Reference and Administrative information

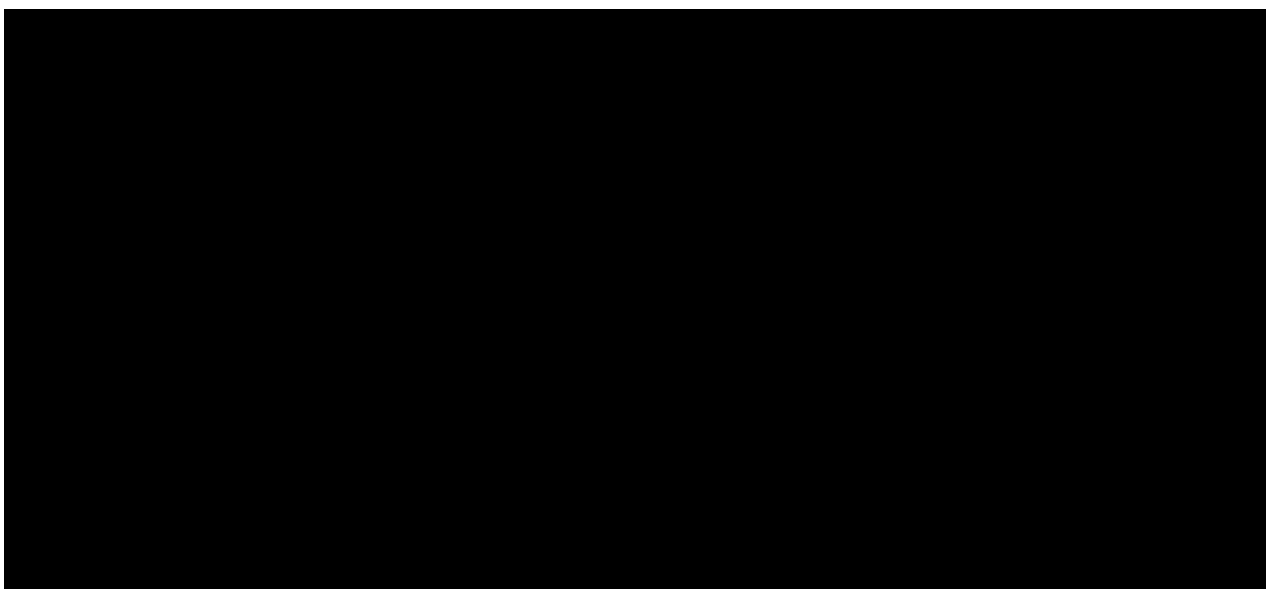
Charity Name: Ormiston Parish Church (Church of Scotland)
is known as "Ormiston Parish Church"

Charity Registration Number: SC 014810

Congregation Reference Number: 030228

Trustees' Annual Report for the year to 31 December 2024

Trustees: The Trustees serving during the year and up to the date of approval of the accounts were:



Bankers: Royal Bank of Scotland, Musselburgh Branch (83-27-25)

Structure, Governance and Management

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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.

Members of the Congregational Board are appointed to serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting. The congregation is invited to nominate individuals who are believed to have the skills and commitment to contribute to the temporal management of the Church to become members of the Congregational Board at the Stated Annual Meeting.

Organisational Structure

Mid- way through 2024, Ormiston Parish Church came under the guardship of Lothian & Borders presbytery. As a result, presbytery appointed a Locum Minister to provide part-time spiritual guidance and chair the Kirk Session meetings. The Kirk Session, which meets six times a year, is responsible for spiritual affairs within the Church. The Congregational Board, which meets five times a year, is responsible for the temporal affairs within the Church. Sub committees are formed to deal with specific projects.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition to 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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond. Particular activities include;

- Public worship every Sunday morning with additional services at Christmas and Easter.
- Celebration of Communion at Easter and on the first Sunday of February, June, September and December.
- Bible study and prayer group meetings.
- Youth activities through Sunday club, Youth Group and Holiday Clubs.
- Guild meetings which are held once a fortnight.
- Working in partnership with the local primary and secondary schools.
- Various social events during the year.
- Inviting visiting speakers to bring information about missionary activities overseas.
- Weddings, funerals and other events marking significant occasions in the life of the community.
- Pastoral care – visiting the sick, bereaved, housebound and in hospital.

Achievements and Performance

- Midway through 2024 Ormiston Parish Come came under the guardianship of Presbytery. The Presbytery Plan changed the ministerial status from a full time to a part time minister. Despite this through prayer, patience and the adaptability of the office-bearers and the congregation we were still able to achieve the following:
- Sunday morning worship has been complemented by monthly Sunday evening service which latterly have been in a "Café Church" style.
- Online worship, as an alternative, was also available throughout the year, from our linked charge at Pencaitland.
- Over the Easter period joint services were held with our sister church of Pencaitland.
- During the Advent/Christmas period further joint services were held with Pencaitland. This included a Family Christmas Service, Watchnight Service and Christmas Day Worship.
- The Weekly Congregational Prayer meeting continued on Zoom throughout the year. While Bible Study has been held in the church with Zoom as an alternative.
- The Youth Group which meets on a Sunday evening has continued to flourish, both in numbers and activities.

- In August, in conjunction with Scripture Union, a three-day holiday club was held for primary school age children.
- The long-established practice of sending cards of comfort to the sick, bereaved and lonely has continued and greatly appreciated.
- A monthly Coffee Morning was held on the first Saturday of each month, throughout the year. This provides fellowship for the church membership and opportunity for the local community.
- Two Gift Days were held during the year.
- The Church Guild were again successful in gaining funding, through a grant from "Age Scotland", to provide lunches/afternoon teas, primarily aimed at those living on their own or those who would benefit from social interaction.
- Three editions of the Kirk News were produced and distributed to members over the year and continues to be an important vehicle to inform the wider congregation on church news.
- Social media was used as a means of keeping the local and wider community informed of church news and activities.
- The church hosted end of term assemblies for the local primary school.
- Ormiston Parish Church continued with the coordination of the local community's response to the "Operation Christmas Child" Shoe Box Appeal.
- The church building has once again been used during the year by several local groups. Such as a dance class and Zumba class.

Financial Review

Church income for the year was £46,227.33 and expenditure amounted to £31,737.77.

Donations for the Church are down from the previous year, however a receipt of £5000 was received from the estate of an ex-parishioner, gifted to the church in her will, this appears as "Other Receipts in Note 4.

Fundraising activities are down slightly from last year. Income from rental of the Church premises has dropped slightly due to the Drama Mill rental finishing up at the end of 2023. Rentals in 2024 included the GE Dance & Zumba.

Total expenses in 2024 were down from the previous year due to Ministries & Missions having been decreased from the previous year, however the church did receive a rebate from the Church of Scotland of £1295.17 because of circumstance (see "other Receipts", Note 4). Locum Invoices were received during the year to cover payment for our Locum, [REDACTED] There was also work done to the Church roof which took Building Costs up from last year.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately four months general expenditure as well as designated funds. This protects the Church against the risk of any unexpected expenditure or sudden loss of income. At the year end the Church held in the general fund £75,680.58 which represents about 18 months adjusted expenditure.

Statement of Trustees' Responsibilities

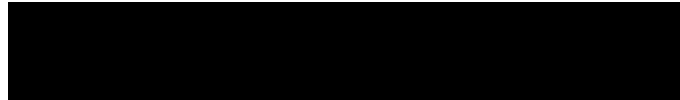
The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient details to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at the 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.

Approved by the Trustees and signed on their behalf

Charity Trustee

Date: 11th February 2025

A large black rectangular box used to redact the signature of the Charity Trustee.

Independent Examiner's Report to the Trustees of Ormiston Parish Church

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 to 13.

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 & 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 2006 Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) © 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



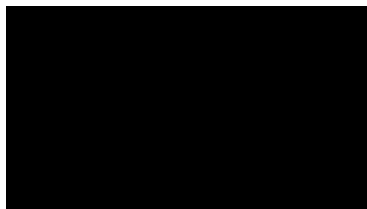
Date: 17/03/25

Ormiston Parish Church
Receipts and Payments Account
Year Ended 31 December 2024

Receipts	Restricted	Unrestricted	Total	Prior Years Total
Donations	£0.00	£28,020.73	£28,020.73	£36,085.03
Activities for Generating Funds		£1,074.89	£1,074.89	£1,119.43
Bank & Deposit interest		£1,284.44	£1,284.44	£827.31
Grants Received		£100.00	£100.00	£100.00
Rental		£5,868.25	£5,868.25	£7,183.75
Guild Offering & Fund Raising	£1,541.38		£1,541.38	£1,510.81
Other Receipts		£8,337.64	£8,337.64	£477.00
Total	£1,541.38	£44,685.95	£46,227.33	£47,303.33
Payments	Restricted	Unrestricted	Total	Prior Years Total
Cost of Generating Funds		£87.97	£87.97	£87.97
Charitable Activities	£1,060.00	£30,589.80	£31,649.80	£35,818.35
Governance				£0.00
Total	£1,060.00	£30,677.77	£31,737.77	£35,906.32
Excess of receipts over payments	£481.38	£14,008.18	£14,489.56	£11,397.01

The accounts were approved by the Kirk Session on 11th February 2025.

For and behalf of the Kirk Session



Charity Trustee

Treasurer

Notes to the Foregoing Accounts

1. Fund Movement by Type

		Opening	Incoming	Outgoing	Transfers	Closing
General						
	Unrestricted	£62,080.76	£44,177.59	-£30,677.77	£100.00	£75,680.58
	Total Unrestricted	£62,080.76	£44,177.59	-£30,677.77	£100.00	£75,680.58
Guild						
	Designated	£865.32	£1,541.38	-£930.00	-£600.00	£876.70
Reserve Fund						
	Designated	£8,885.54	£267.42	£0.00	£0.00	£9,152.96
Development Fund						
	Designated	£2,610.06	£240.00	£0.00	£500.00	£3,350.06
	Total Designated	£12,360.92	£2,048.80	-£930.00	-£100.00	£13,379.72
3rd Party Collections						
	Restricted	£129.06	£0.94	-£130.00	£0.00	£0.00
	Total restricted	£129.06	£0.94	-£130.00	£0.00	£0.00
Total Funds		£74,570.74	£46,227.33	£31,737.77	£0.00	£89,060.30

Purpose of Designated Funds

Unrestricted

General Fund: This is the main fund of the Church and is used for the day to day running of the Church.

Designated Reserve Fund: The Trustees have set up this fund to act as a reserve for the work of the Church.

Designated Development Fund: The Trustees have set up this fund for youth work and outreach within the parish.

The Guild: This fund is used for the transactions of those attending the Guild.

2. Trustee Remuneration and Related Party Transactions

██████████ Moderator of the Kirk Session's (until 16 October 2023) estate received reimbursement for his expenses incurred for his work as Minister and these are detailed as a separate item (Note 7).

Invoices are received from the Presbytery and paid by Ormiston Parish Church to cover services & expenses for our Locum Minister, ██████████

3. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends 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 the fifth and subsequent years) £38,884.

Analysis of Receipts and Payments

4. Income

Receipts	Designated	Restricted	Unrestricted	Total	Prior Years Total
Activities for Generating Funds			£1,074.89	£1,074.89	£1,119.43
Bank & Deposit interest	£1,284.44			£1,284.44	£827.31
Donations					
FWO Envelopes			£2,327.45	£2,327.45	£2,477.70
FWO Standing Orders			£16,460.00	£16,460.00	£17,949.00
Tax Recovered on Gift Aid Donations			£5,741.91	£5,741.91	£9,623.75
Ordinary Offerings (Open Plate)			£2,112.77	£2,112.77	£2,828.55
Third party Collections		£0.00		£0.00	£473.16
Other Offerings, Donations etc			£1,378.60	£1,378.60	£2,732.87
	£1,284.44	£0.00	£29,095.62	£30,380.06	£38,031.77
Grants Received			£100.00	£100.00	£100.00
Other Receipts					
Rental			£5,868.25	£5,868.25	£7,183.75
Guild Offering & Fund Raising		£1,541.38		£1,541.38	£1,510.81
Other Receipts			£8,337.64	£8,337.64	£477.00
	£0.00	£1,541.38	£14,305.89	£15,847.27	£9,271.56
Total Income	£1,284.44	£1,541.38	£43,401.51	£46,227.33	£49,350.07

5. Collections Paid out to Third Parties

No third party collections were undertaken in 2024. However a payment was made to The Africa Fund from a collection collated at the end of 2023 (see Note 7).

6. Grants

During the year the following grant was received.
£100 from Elizabeth Main bequest for Sunday Club

7. Expenditure

Payments	Restricted	Un-Restricted	Year End Total	Prior Years Total
Telephone/Broadband		£359.28	£359.28	£310.68
Offering envelopes		£87.97	£87.97	£87.97
Ministries & Mission allocation		£12,811.00	£12,811.00	£20,691.00
Presbytery dues		£642.92	£642.92	£400.00
Minister's expenses		£124.73	£124.73	£710.70
Pulpit & Organist supply		£0.00	£0.00	£0.00
Grounds Maintenance & Cleaning		£3,872.00	£3,872.00	£3,747.00
Sunday School		£36.25	£36.25	£123.70
Outreach		£323.44	£323.44	£405.14
Manse Maintenance		£0.00	£0.00	£0.00
Fabric repairs & maintenance		£469.44	£469.44	£142.28
Minister's Council Tax		£0.00	£0.00	£1,622.44
Heat and light		£3,098.10	£3,098.10	£1,910.13
Insurance		£1,784.45	£1,784.45	£1,562.63
Other building costs		£3,126.64	£3,126.64	£2,013.44
Church office expenses		£913.08	£913.08	£794.11
Youth Group Expenses		£0.00	£0.00	£0.00
Bank charges		£0.00	£0.00	£0.00
Third party collections	£130.00	£0.00	£130.00	£344.10
Other expenses		£0.00	£0.00	£0.00
Locum Invoice		£3,028.47	£3,028.47	£0.00
Guild Expenditure	£930.00	£0.00	£930.00	£1,041.00
Independent Examiner	£0.00	£0.00	£0.00	£0.00
Total Expenditure	£1,060.00	£30,677.77	£31,737.77	£35,906.32

8. Fabric Repair & Maintenance

Includes;

Boiler Service 249.60

Chubb Fire Alarm Service 172.44

9. Ground Maintenance & Cleaning

The cost of cleaning the church premises and maintaining the gardens and grounds around the building.

10. Heat and Light

The cost of gas and electricity charged during the year.

11. Church Office Expenses

This includes donation envelopes & a CCLI licencing fee.

Appendix

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

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balance held at 31 st December at Cost	<u>20,955.82</u>	<u>20,955.82</u>
Market Value of Balances at 31 st December	<u>30,677.51</u>	<u>22125.51</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 st December	<u>18,250.11</u>	<u>16,398.67</u>

The foregoing Accounts, including the Notes thereon, have been prepared on behalf of the Trustees
by;



11th February 2025