

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	10	2023	To	30	09	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Church of the Nazarene, Clermiston
SC015068
3 Rannoch Terrace, Clermiston, Edinburgh
Postcode EH4 7EX

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Secretary		
2		Assistant Treasurer/Chair		
3				
4				
5	Ex-officio Members			
		Pastoral Care		
7		Associate Pastor		
8				
9		Treasurer		
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The activities of the Church of the Nazarene, Clermiston are overseen by the Church Board, who are elected annually at the Annual General Meeting, by the Church membership in accordance with the provisions of the Manual of the Church of the Nazarene (Manual) determined by the General Assembly of the Church of the Nazarene [2023 Manual | Church of the Nazarene](#)

Trustee recruitment and appointment

The Church Board, which meets monthly, is responsible for the financial administration of the Church and the care and maintenance of the Church. The Annual General Meeting (of all members in attendance) gives general guidance on the life and work of the Church.

The members of the Church Board are the minister in pastoral charge (Associate Pastor), the elected Board members and the Treasurer, co-opted from Trinity Church Perth. Church Board members are elected for 1 year and are eligible for re-election. There is no limit on the number of years, that members can serve. The members of the Church Board, excluding the ministers, are the Trustees of the registered charity, during their year of service.

Objectives and activities

Charitable purposes

Our Objectives and Activities:

As a congregation of the Church of the Nazarene, we aim to 'Live by faith, be known by love and be a voice of hope', witnessing through our lives, both personally and collectively in our activities, to serve the community in and around Clermiston and as part of the global church. We seek to intentionally steward our resources to these ends.

In accordance with the Manual:

His Church ought:

- to keep itself simple and free from an emphasis on wealth and extravagance
- to give itself to the care, feeding, clothing and shelter of the poor and marginalised
- to identify with and assist the poor, the oppressed and those in society who cannot speak for themselves

Summary of the main activities in relation to these objects

As the Church of the Nazarene in Clermiston, we live this out through our personal actions and through a range of open, community based activities. We encourage a personal relationship with God by providing the resources and facilities for public worship, pastoral care and spiritual and moral development. Our activities include:

Corporate worship - we meet for communal worship and teaching on a Sunday (11.30). Services are usually lead by one of our leadership team or by a visiting preacher. We have a time of fellowship from 11.00, until 11.30 and we aim for a relaxed and welcoming environment. Our Associate Pastor also hosts a service in Portuguese at 1700, which is also on Facebook live, for Brazilian and other portuguese speaking communities.

Communion - is celebrated monthly and is open to every believer. Communion is lead by one of our ordained leadership team.

Prayer - is the powerhouse, which builds God's people, church and kingdom and is, accordingly, at the heart of our church life. We pray during our services and Bible study and have a weekly prayer meeting, via Zoom, in English on Tuesday evenings (19.00) and in Portuguese (20.00), on Wednesday evenings. We also have a Church prayer phone line for all who request prayer, outwith such times.

Bible Study group - This meets fortnightly on a Wednesday morning and is open to all.

Achievements and performance

Summary of the main achievements of the charity during the financial period

Achievements and future plans:

2024 has been our 60th Anniversary year. We have been blessed in completing a number of building works to improve access and use of the building, including completion of the kitchen, disabled toilet facilities, disabled ramp and a sub floor in the hall/vestry area. Thanks to a generous grant from the District Advisory Board, we have also been able to construct an internal room for Sunday school and smaller group use. All of these works have enabled us to partner with 'Tummies not Trash', a food waste reduction charity, to open the Church to provide warm meals and fellowship on a Tuesday, available to all.

In February we held a Vision day for the whole congregation, to help us in focussing our future plans, to enable us to continue in our Christian work and expand what we do in serving the local community, helping those in need, especially those who are vulnerable. We identified two activities: opening the Church for a craft cafe and fellowship, as above, was one aim and the other aim, was to open up the Church grounds to develop a community garden. Plans for this are currently under consideration.

On 31st August, we held an Open Day, for the Clermiston Community. This was a great success, well attended by all age groups and forging links with the greater community. We also held a Special Anniversary Service, in September, seeing many who had attended the Church over the years and also hosted a congregational meal to celebrate, as we look forward to the next 60 years.

Financial review

Brief statement of the charity's policy on reserves

Reserves Policy:

It is the Trustees' policy to hold reserves of approximately six months expenditure, including designated funds.

Details of any deficit

Donated facilities and services (if any)

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)		
Date		

Independent examiner's report on the accounts

v2

**Report to the
trustees/members of**

Charity name
Clermiston Church of the Nazarene

**Registered charity
number**

SC015068

**On the accounts of the
charity for the period**

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	October	2023	to	30	September	2024

Set out on pages

(remember to include the page numbers of additional sheets)

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 [other than that disclosed on the attached page*]

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 to be reached.

Signed:

Name:

**Relevant professional
qualification(s) or body
(if any):**

Address:

Date: 15/1/25

SC015068



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	October	2023		30	September	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	28,712	9,809			38,521	19,111
Legacies					-	
Grants	258	20,000			20,258	1,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	12,700				12,700	12,274
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	41,670	29,809	-	-	71,479	32,385
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	41,670	29,809	-	-	71,479	32,385
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	59,378	44,749			104,127	25,244
Grants and donations	1,173				1,173	1,087
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	60,551	44,749	-	-	105,300	26,331
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	60,551	44,749	-	-	105,300	26,331
Net receipts / (payments)	(18,881)	(14,940)	-	-	(33,821)	6,054
A5 Transfers to / (from) funds	(4,109)	4,109				
Surplus / (deficit) for year	(22,990)	(10,831)	-	-	(33,821)	6,054

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	32,659	20,873			53,532	53,533
	Surplus / (deficit) shown on receipts and payments account	(22,990)	(10,831)			(33,821)	
						-	
						-	
	Cash and bank balances at end of year	9,669	10,042	-	-	19,711	53,533
	(Agree balances with receipts and payments account(s))	-	0	-	-	0	6,054

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Tithes and Offerings	14,764	9,600			24,364	14,942
District Assistance	13,948				13,948	4,168
Other Income	12,700	209			12,909	12,274
Grants		-			-	
Total	41,412	9,809	-	-	51,221	31,384
	reference	-	-	-	reference	reference

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	258	20,000	20,258	1,000
			-	
			-	
			-	
Total	258	20,000	20,258	1,000

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Salaries/Payroll Costs	20,293				20,293	14607
Employer Pension Contributions	985				985	97
Pastors Expenses	300				300	158
Pulpit Supply	120				120	280
Manse Costs	714				714	457
Licences	35				35	272
Church Costs (gas, elec)	2,186				2,186	2,198
Church Budgets	3,228				3,228	3,012
Church Insurance	737				737	597
Miscellaneous Expenses	1,517				1,517	1,921
Missions	1,173				1,173	1,087
Maintenance	1,188				1,188	1,644
Refurbishment	28,075	44,749			72,824	
					-	
Total	60,551	44,749	-	-	105,300	26,330
	reference error	reference error	-	-	reference error	reference error

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	14,764				14,764	14,652
Legacies					-	
Grants	258				258	
Receipts from fundraising activities					-	
District Salary Assistance	13,948				13,948	
Income from investments other than land and buildings					-	
Rents from land & buildings	12,700				12,700	12,274
Gross receipts from other charitable activities					-	4,168
Sub total	41,670	-	-	-	41,670	31,094
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	41,670	-	-	-	41,670	31,094
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	60,551				60,551	25,244
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	60,551	-	-	-	60,551	25,244
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	60,551	-	-	-	60,551	25,244
Net receipts / (payments)	(18,881)	-	-	-	(18,881)	5,850
Transfers to / (from) funds	(4,109)				(4,109)	
Surplus / (deficit) for year	(22,990)	-	-	-	(22,990)	5,850

Nature and purpose of funds

Monies are used for the general running of the church including payment of staff etc