

Church of Scotland Presbytery of Lothian and Borders

Scotland · Charity number SC040976

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	2009-10-28
Register	View on the OSCR register

Contact

Address 25 Newbattle Abbey Crescent
Dalkeith
EH22 3LN

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: 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 ordinances of religion to the people in every parish of Scotland through a territorial ministry. It cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

Beneficiaries: 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: In article III of the Articles Declaratory of the Constitution of the Church of Scotland in matters spiritual in the Schedule to the Church of Scotland Act 1921

Geography

- **Main operating location:** Scottish Borders
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	3
2024-12-31	£220,434	£195,188	-	3
2023-12-31	£205,708	£167,925	-	3
2022-12-31	£25,115	£25,055	-	3
2021-12-31	£12,542	£15,597	-	2

Church of Scotland Presbytery of Lothian and Borders

Scotland - Charity number SC040976

Accounts

**THE CHURCH OF SCOTLAND
PRESBYTERY OF LoTHIAN & BORDERS**

RECEIPTS AND PAYMENTS ACCOUNTS

Year Ended 31 December 2024

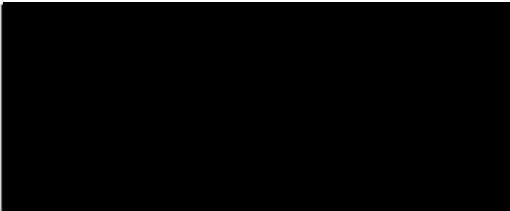
Scottish Charity Number SC040976

Reference and Administrative Information

Charity Name: The Church of Scotland Presbytery of Lothian and Borders

Charity Registration Number: SC040976

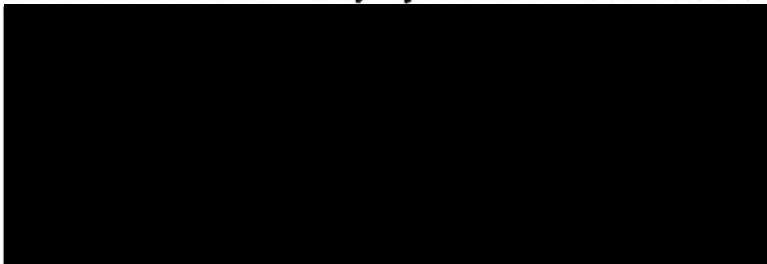
Contact Address



The Presbytery has a total of 214 Trustees

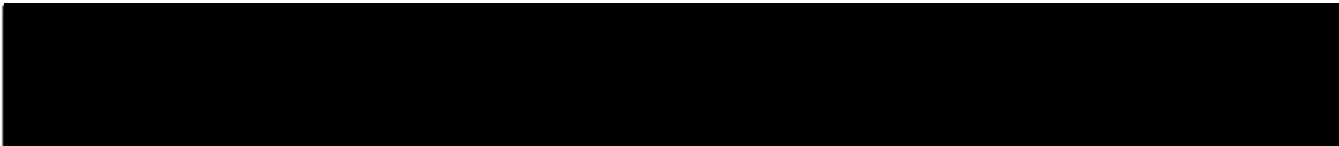
The Principal Office-Bearers of the Presbytery of Lothian and Borders are -

Moderator:



Clerk:

Treasurer:



It is understood that these Trustees names will be sufficient for the purposes of this report.

Bankers

**Royal Bank of Scotland
35 Bank Street
Galashiels
TD1 1EP**

**Bank of Scotland
The Direct Business (802260)
PO Box 1000
BX2 1L**

CHURCH OF SCOTLAND PRESBYTERY OF LOTHIAN & BORDERS
Scottish Charity Number SCD40976

TRUSTEES' ANNUAL REPORT - Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Presbytery is administered in accordance with the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

All Ministers inducted to charges within the bounds of Presbytery become members of Presbytery on their induction. Other ordained Ministers living within the Presbytery, or having been living or serving within the Presbytery, may become a member. Each congregation nominates a Representative Elder to the Presbytery.

In terms of Act III 2000, Presbytery shall elect one elder in respect of each of the "other ordained Ministers", and may elect additional elders up to one-third of the number of congregations. These Elders are chosen because of the experience and skills which they have.

Organisational Structure

The Presbytery is chaired by the Moderator and normally meets 4 times a year for ordinary business and on other occasions as required. These meetings are open to the public. Presbytery appoints various Standing Committees, and ad-hoc Committees as required.

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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The essential role of the Presbytery is to oversee the work of the Church of Scotland within its bounds. This is effected by the supervision of congregations, the implementation of the Presbytery Mission Plan (previously the Forward Plan) and the pastoral care of ministerial members of Presbytery.

Presbytery also acts as co-ordinator and facilitator of the activities of member congregations.

Achievements and Performance

Outside the usual day to day business of supporting and working with congregations, Presbytery met formally 4 times in the year for general business and 15 times for specific purposes such as unions, linkings, and inductions. At the June and September meetings workshops were offered in the morning and business in the afternoon.

No new congregations were started although one, Musselburgh St Clements and St Ninians was closed.

Amongst the business this year was, approval of an Overture to the General Assembly asking for annual reviews of Presbytery Missions Plans to only require national approval once every 5 years

rather than every year, a scheme for training and deploying presbytery funeral celebrants, and a mechanism for changing congregational buildings designation from B to A.

Local Church Reviews were approved for Gladsmuir, Longniddry, West Tweeddale, Bowden and Melrose, Gorebridge and Caddonfoot.

During the summer Presbytery offered a new initiative Think pray Act, that encouraged Presbytery to travel together through selected passages of scripture and then apply them to everyday life.

On 1st December 2024 [REDACTED] welcomed to the permanent staff as Presbytery Buildings Officer. Presbytery would like to publicly thank the General Trustees who are picking up the costs for this position.

Presbytery continues to have members involved in the wider work of the Church, appoints Commissioners to the General Assembly and Commission of Assembly and attends to remits from the Assembly.

Presbytery has appointed 9 Standing Committees whose remits were agreed at the inaugural meeting. The Committees bring reports and recommendations to Presbytery. These Committees are -

Presbytery Council [Functions as a Business Committee] – Convenor [REDACTED]
The Committee meets before each statutory meeting of Presbytery to arrange the business, to deal with all matters that are not within the province of the other Standing Committees and report thereon to Presbytery. The main focus this year has been on Presbytery Reform and our Presbytery Mission Plan.

Complaints – Convenor [REDACTED]
The Committee is tasked with handling any complaints that arise and to make sure the correct complaints procedure is followed. No complaints were lodged this year.

Congregational Support – Convenor [REDACTED]
The Committee has responsibility for Local Church Review which aims to get beside congregations and help them identify both a way forward and the steps necessary to get there. The remit of the Congregational Support Committee is to provide support and encouragement, as well as oversight and direction of the churches' work in respect of mission, social theology in action and change within the rubric of the Church of Scotland.

As such, it seeks to undertake the following functions:

- a. Carryout and oversee the Local Review of Churches every five years within the Presbytery of Lothian and Borders. To follow up the Review regarding implementation and development and to support congregations, Kirk Sessions, Lay Pastors and Ministers in developing mission, outreach and care in their parishes.
- b. To facilitate the annual inspection of Records
- c. Other matters such as data protection, resolving of congregational disagreements and matters identified by the General Assembly.

Fabric – Convenor [REDACTED]
The Committee supports congregations in ensuring that all properties (churches, halls and manse)

and glebes are effectively maintained; and offers advice to congregations seeking to develop their properties. 5 yearly interim property surveys are carried out on a rotational basis. The Committee welcomed the appointment of [REDACTED] as Presbytery Buildings Officer from 1st December and look forward to working with him in the future.

Finance – [REDACTED]

The Committee examined the Annual Reports and Accounts for each of the congregations in Presbytery and all were found generally to comply with charity law and Church regulation. The finance group is responsible for setting Presbytery Budget, maintaining sound financial records, producing Presbytery year end accounts. They support treasurers in all aspects of congregational finance. Attesting final year accounts for OSCR reporting. Helping Congregations understand their Giving2Grow assessments.

Mission – Convener [REDACTED]

The Committee has responsibility for both local and world mission, helping congregations identify opportunities and putting in place training and support to realise them. The committee's main focus this year has been to continue to encourage congregations to work together and share their skills and expertise in a wide range of missional opportunities. Most of our in-person meetings have included a session where we have invited office bearers from the local churches to come together to meet the committee and share ideas. In addition, we have run online seminars on a variety of topics with a mission theme and a one-day conferences also with a mission theme. The committee has started the process of setting up Mission Clusters throughout the Presbytery initially with two groups as a pilot study. Our Mission Officer, by publishing individual and congregation stories through videos and written pieces has expanded the audience for sharing these ideas. He has also made himself available to congregations and groups needing some advice and support. Through regular meetings with the Convener and being an ex officio member of the committee, the Mission Officer updates and advises the committee of ongoing mission work in the Presbytery, thus shaping the work of the committee.

Nominations – Convener [REDACTED]

The Committee has responsibility for proposing people to fill the committees of Presbytery, bring forward names of those attending the General Assembly and bring forward names for Moderator. The Committee works with two aims

1. To bring forward to Presbytery names for appointment to committees and Presbytery positions, including but not limited to, the Moderator of Presbytery and the Conveners and Members of committees.
2. To deal with membership of Presbytery and the annual registration of ministry including nominating balancing and additional elders, corresponding members, and administering annual review of ministries registration categories in accordance with General Assembly legislation.

Planning – Convener [REDACTED]

The Committee has responsibility for all things planning, including matters related to the Presbytery Mission Plan, Bases of Adjustment and Interfacing between national planning bodies in [REDACTED]. The Committee has focused on three key areas in 2024. The first was completing as many of the adjustments in the Mission plan as possible. Of the 38 or so adjustments in the plan a further 12 were completed in 2024 (9 were completed in 2023) leaving about 17. Of those one will complete on 1st January 2025 and nine others are under discussion with several likely to take place during 2025. Secondly, the Committee and other members of

Presbytery have worked with several congregations, giving considerable input and support, to help them implement the Mission plan for their area. Some of these discussions have taken several months but all are proving fruitful. Some building disposals required by the plan have also progressed. And lastly the Committee has put a great deal of work into developing underlying principles for the Mission plan, as well as initiating our first annual review of the plan. Discussions with Presbytery on the principles have begun and will continue in 2025.

Resourcing Ministry – Conven

In 2024 the Resourcing Ministry Committee continued its routine work and gave particular priority to two areas, 1) the support of ministers serving in charges; 2) training for congregational members to enable them more effectively to share in the tasks of ministry in their local congregation. Here is a summary of some of our activities:

- *We provided support for the seven Presbytery chaplains, and have appreciated their leadership in setting up two Presbytery quiet days in the autumn.*
- *Accompanying ministry candidates through various stages of training.*
- *Supporting the course for local worship leaders which is run jointly with Edinburgh and West Lothian Presbytery.*
- *Support for those who are already serving as local worship leaders and lay pastors.*
- *Making arrangements for training for funeral celebrants, with a new course due to start in 2025.*

Presbytery is concerned about the large number of retirements of serving ministers anticipated within the next few years. Alongside the practical arrangements that need to be made for this, including the training of congregational members as interim moderators, the Resourcing Ministry Committee is committed to supporting ministers who are due to retire and those who continue to have the responsibilities of oversight of congregations in vacancy alongside the charge to which they have been called. In consultation with Presbytery Council the issue of ministerial retirement will continue to be a focus of the committee's work. An early result of this is the extension of the Presbytery's sabbatical scheme for ministers who are due to retire in two years or less.

Financial Review

General Fund – Income comes from congregations in the form of Presbytery Dues. These are calculated pro rata according to each congregation's Giving to Grow contributions. Presbytery receives income from investments held with The Church of Scotland Investors Trust and M & G Investments.

The Core Funding for the Presbytery of Lothian and Borders comes from The Church of Scotland and is used to cover the Salaries of the Presbytery Clerk, Mission Officer and the Part time Administrative Assistant. Presbytery has two Restricted Funds for the work of the Growing Young Programme funded by the congregations Involves and Seeds for Growth Fund – these funds are supplied from the Church of Scotland and are dispersed to congregations who meet the criteria required and which have been approved by the Presbytery Council.

Endowment Funds:

The Dirleton Properties Fund provides income for property purposes and is used at the discretion of the property committee.

The Partick Home Bequest Fund, originally a Sick Supply Fund provides for special grants to ministers, possibly related to illness.

The Elizabeth Main Bequest provides grants to Sunday Schools within the former Presbytery of Haddington and Dunbar.

At 31 December the General Fund had a balance of £112,058.

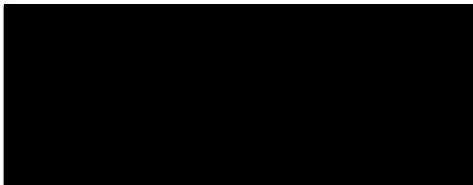
Reserves Policy

It is the Trustees' policy to hold sufficient reserves of approximately six months expenditure including designated funds. At 31 December the unrestricted funds totalled £168,661.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Presbytery during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Presbytery at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investments (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and Regulations for Presbytery Finance approved by the General Assembly of the Church of Scotland in 2007 and amended by Regulations III in 2008. They are also responsible for safeguarding the assets of the Presbytery and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

This Report was approved by the Trustees on and signed on their behalf by



erk, Presbytery of Lothian & Borders

Presbytery of Lothian and Borders

Receipts and Payments Account for the year ended 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2024	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2023
	£	£	£	£	£	£	£	£
Receipts (see note 1)								
Church of Scotland Core Funding (note 8)	126,000			126,000	100,389			100,389
Presbytery Dues	81,237			81,237	43,867			43,867
Newbattle Church Project					32,845			32,845
Bank and Deposit Interest	3,518			3,518	3,444			3,444
Investment Income	2,027		1,839	4,866	1,787		2,842	4,629
Bank Compensation					300			300
Staffing Fund					4,748			4,748
Presbytery Lunch Donations					482			482
Conference Donations					428			428
Growing Young		2,000		2,000		2,800		2,800
World Mission Fund Income					129			129
Refund BT Presbytery of Lothian					85			85
Sale of Books					85			85
Seeds for Growth Grant		400		400		20,000		20,000
Student Fund (Dunbar Bannocks)	373			373				373
Total Receipts	215,175	2,400	1,839	223,414	190,686	12,800	2,842	206,328
Payments (Note 2)								
Charitable Activities	183,273	7,683	1,990	194,946	180,465	3,900	1,890	187,255
Governance costs	240			240	300			300
Total Payments	183,513	7,683	1,990	193,186	180,765	3,900	1,890	187,555
Excess of Receipts over Payments								
Payments for the year (Note 3)	29,662	(5,283)	869	25,248	28,871	7,200	712	37,783
Statement of Balances as at 31 December 2024								
Bank and Deposit Balances (Note 4)								
Balance brought forward	138,988	8,271	18,861	166,120	3,248			5,268
Excess over receipts and payments for the year before transfers	29,662	(5,283)	869	25,248	28,871	7,200	712	37,783
Legacy Presbyteries brought forward					108,078	1,671	18,248	128,097
Balance carried forward (Note 5)	188,650	2,988	19,730	211,368	138,999	8,271	18,961	166,231
Investments at market value								
(Cost £87,874) (Note 6)	50,070	0	128,128	178,198	47,898	0	128,478	176,376
Assets								
Church of Scotland Core Funding	0			0				
Liabilities								
PAYE	47			47	50			50
Independent Examiner - fee 2024	240			240	240			240
	287			287	290	0	0	290

(Signed)

E Morton

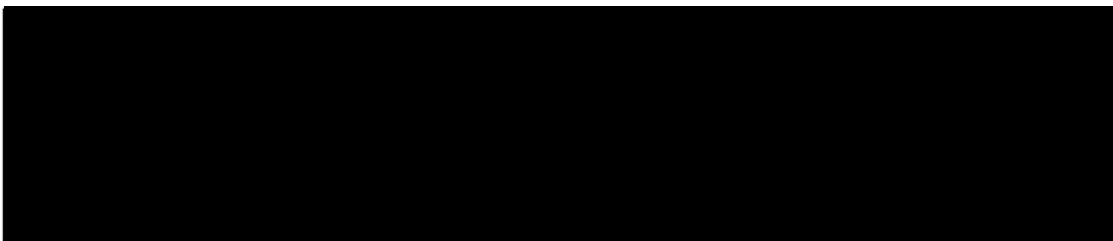
Treasurer

The Accounts were approved by the Presbytery on

For and on behalf of the Church of Scotland Presbytery of Lothian and Borders

Clerk

Treasurer



CHURCH OF SCOTLAND PRESBYTERY OF LOTHIAN AND BORDERS
Notes to the Accounts for the year ended 31 December 2024

2. Analysis of Payment among funds

	Unrestricted Funds				Restricted Funds				Endowment Funds				2024 Total		Total 2023
	General	Staffing	Student	M&P Study leave	Duns Ministry	Jedburgh Survey	Lothian Survey	Good Ideas	World Mission	Growing Young	Seeds for Growth	E Main	P Home	Dilution	
Charitable Activities	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Staff Costs (Note 3)	126,000														117,525
Payroll Costs	9,114														9,114
Presbytery Buildings Officer Salary Dec	2,366														2,366
Clerks Removal Expenses															1,500
Travel Expenses	8,168														6,565
Other Staff Expenses	2,675														1,668
Phone /Internet	710														760
Treasurer Honourarium (Note)	1,002														950
Presbytery Meeting Costs	440														3,350
Committee Expenses	203														228
Greenleaf Ministry Expenses					1,661										2,727
Safeguarding	330														355
Grant to Eyemouth for BCYT															500
Grant to Tyne valley cookery for teenagers															210
Grant to churches in Blackwell area															500
Grant to Gorebridge play sessions															500
Mallow midwife support															500
Grant to Upper Tweeddale							450								450
Grant to Dryburgh/District Churches							400								400
Grant to Duns & District Church							500								500
Grant to Eyemouth							300								300
Grant to Musselburgh St Andrews High							500								500
Grant for Co(S) Leadership Training							200								200
Growing Young Conference expenses									1,285						1,285
Grant to Sunday Schools in former															1,300
Paddington/Dunbar Presbytery										1,990					1,830
Insurance	1,326														1,326
ICO Data Protection	40														40
Zoom	323														288
Presbytery Website	1,703														971
Grants to Students				750											750
Seeds for Growth Grants										6,400					6,400
Survey Costs Lothian															13,521
Survey Costs M&P															4,517
Survey Costs Duns															2,237
Survey Costs Jedburgh															6,500
Conference Expenses															131
Presbytery Clerks Forum															190
Presbytery Map	196														100
SCVO Subscription															230
Sundry Expenses															65
Former Presbytery 2022 Costs															987
Lothian Staff Costs															807
Mission Events P Wood	807														127
Sancus Media (Shall we Pray)	127														295
Retreat /Mission Officer	295														4,000
Selkirk & Asherk Personal Assistant Support	4,000														95
Accommodation for Tara Curlewis/Europe P	95														316
Sundry Expenses/Tax Penalty	316														
	160,238		750		1,661		20,274	2,350	185,273	1,285	6,400	1,990		1,990	194,948
															167,627
Governance Costs	240														240
Independent Examination Lothian and Borders															120
Duns Independent Exam Fee															180
	240														300
	160,478		750		1,661		20,274	2,350	185,273	1,285	6,400	1,990		1,990	195,188

3 Church of Scotland Core Funding

Met directly from core funding by Church of Scotland

2024

Staff Costs	125,700
Payroll Costs	300
	<u>126,000</u>

The remainder of the costs are met from 2024 Presbytery Funds

The Core Funding of £126K from Church of Scotland pays for the salaries of the Clerk; Rev Norman Smith, Mission Officer; Rev Peter Wood and Presbytery Administrator; Mrs Caroline Kirk

CHURCH OF SCOTLAND PRESBYTERY OF LOTHIAN AND BORDERS
Notes to the Accounts for year ended 31 December 2024

Movement in Funds (Note 5)

	At 1.1.24 £	Receipts £	Payments £	At 31.12.24 £
Unrestricted Funds				
General Fund	78,949	193,587	-160,478	112,058
Staffing Fund	7,822	0	0	7,822
Student Fund	1,401	2,123	-750	2,774
M&P Study Leave Fund	1,982	0	0	1,982
Duns Ministry Fund	35,422	1,001	-1,661	34,762
Jedburgh Survey Fund	713	614	0	1,327
Lothian Survey Fund	7,459	13,600	-20,274	785
Good Ideas Fund/ Mission & Outreach	4,546	4,250	-2,350	6,446
World Mission	705	0	0	705
Restricted Funds				
Growing Young Fund	2,271	2000	-1,285	2,986
Seeds for Growth	6,000	400	-6,400	0
Endowment Funds				
E Main Bequest	2,011	2,238	-1,990	2,259
Dirleton Properties	13,777	621	0	14,398
P Home Bequest	3,173	0	0	3,173
	<u>166,231</u>	<u>220,434</u>	<u>-195,188</u>	<u>191,477</u>

Bank and deposit Balances (Note 4)

	2024			2023	
	Unrestricted £	Restricted £	Endowment £	Total £	Unrestricted £
Royal Bank of Scotland	88,676	2,986	19,830	111,492	51,832
Bank of Scotland	4,827			4,827	13,010
Church of Scotland Inv Tr Deposit Funds					
General Presbytery Purposes	50,000			50,000	50,000
Reserve Fund	3,500			3,500	3,500
General congregational Purposes	1,500			1,500	1,500
Duns Ministry Fund	20,158			20,158	19,157
TOTALS	<u>168,661</u>	<u>2,986</u>	<u>19,830</u>	<u>191,477</u>	<u>138,999</u>

CHURCH OF SCOTLAND PRESBYTERY OF LOTHIAN AND BORDERS
Notes to the Accounts for the year ended 31 December 2024

Investments (Note 6)

	No of Units	Cost of Units £	2024 Market Value £	2023 Market Value £
Unrestricted				
Church of Scotland Investors Trust Growth Fund				
4 Reserve Fund (Melrose & Peebles)	1,000	4,100	6,380	5,230
6 Sundry Endowments	1,390	774	8,868	8,104
7 Contingency Fund	1,200	5,172	7,856	6,886
Church of Scotland Investors Trust Income Fund				
4 Presbytery General Purposes	532	4,389	5,884	5,831
6 Survey	1,023	11,355	11,314	11,212
M&G Investment Fund for Charities-Income Units	677	1,755	9,968	9,716
		<u>27,545</u>	<u>50,070</u>	<u>47,688</u>
Endowment				
Church of Scotland Investors Growth Fund				
1 Mrs E Main Bequest	16,580	10,163	105,780	98,881
3 Dirleton	4,600	10,168	29,348	26,818
		<u>20,329</u>	<u>135,128</u>	<u>123,479</u>
Totals		<u>47,874</u>	<u>185,198</u>	<u>171,167</u>

CHURCH OF SCOTLAND PRESBYTERY OF LOTHIAN AND BORDERS

Notes to the Accounts for the year ended 31 December 2024

Staff Costs (Note 7)

	2024	2023
	£	£
There are 3 members of staff and the associated cost are:-		
Salary and National Insurance	118,774	102,018
Pension Costs	15,435	12,801
Expenses re-imbursed	605	2,708
	<u>135,114</u>	<u>117,526</u>

Related Party Transactions (Note 8)

	Travel	Phone/ Internet	Other Expenses	Zoom
Clark	3,898	710	2,045	188
Mission Officer	2,808		858	188
Administrative Assistant	374		78	
Expenses for 2 Members of Presbytery	838			
	<u>7,785</u>	<u>710</u>	<u>2,874</u>	<u>324</u>

Mission Office Retreat Cost £286

The Treasurer, Mrs Elizabeth Merton received an Honorarium of £1,002.44

Mr R Dodd received expenses of £83.71.

CHURCH OF SCOTLAND PRESBYTERY OF LOTHIAN AND BORDERS
Notes to the Accounts for the year ended 31 December 2024

Purposes of Funds

General Fund - Income comes from congregations in the form of Presbytery Dues. These are calculated pro rata according to each congregation's giving to GROW contributions. Presbytery receives income from investments held with The Church of Scotland Investors Trust and M & G Investments.

The starting funds for the Presbytery of Lothian and Borders at 1 January 2023 came from the Presbyteries of Durne, Jedburgh, Melrose and Peebles and Lothian

The Core Funding for the new Presbytery of Lothian and Borders comes from the Church of Scotland and is used to cover the salaries of the Presbytery Clerk, Mission Officers, and the Part-time Administrative Assistant.

Presbytery has two Restricted Funds for the work of Growing Young Programme, which is funded by the congregations involved, and Seeds for Growth Fund, which is funded by the Church of Scotland.

Endowment Funds

The Christian Preparation Fund provides income for property purposes and is used at the discretion of the Property Committee.

The Patrick Home Bequest Fund, originally a Stock Supply Fund provided for special grants to ministers, possibly related to illness.

**Independent Examiner's Report to the Trustees of The Church of Scotland
Presbytery of Lothian & Borders
SC040976**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity 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 also 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 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, 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



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21 JUN 2025