

Christ Church Edinburgh
Trustees' Report and Financial Statements
For the year to 31 December 2024



Christ Church Edinburgh

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Christ Church Edinburgh

Report of the Trustees for the year to 31 December 2024

The Trustees (Finance Committee) are pleased to present their report together with the financial statements of the congregation for the year to 31 December 2024.

Registered office



Bankers

The Royal Bank of Scotland plc
30 Nicolson Street
Edinburgh
EH8 9DL

Solicitors

Fraser Munro (Legal & Compliance Officer)
Free Church of Scotland
The Mound, Edinburgh
EH1 2LS

Status of Charity and Governing Document

Christ Church Edinburgh is a registered Scottish charity (Number SC046474), and is a congregation of the Free Church of Scotland, a Presbyterian Church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The Free Church of Scotland has an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which is embodied the constitution of the Church.

The government of the Free Church of Scotland is Presbyterian and the congregation is within the Presbytery of Edinburgh and Perth.

Christ Church Edinburgh was a church plant from St Columba's Free Church of Scotland. It was constituted in its own right on 16 April 2016. The finances were included in St Columba's accounts until 30 November 2016 when a balance was transferred over to the charity. We have been operating independently since that date.

The Kirk Session is responsible for the spiritual oversight of the congregation.

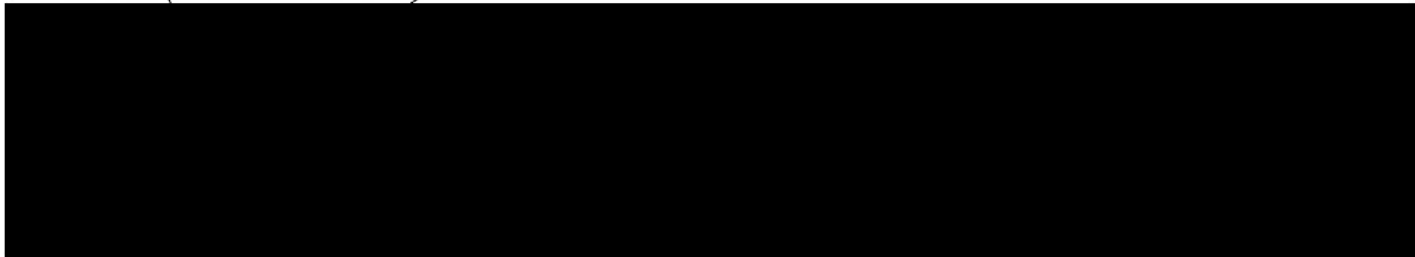
The administration of the finances and property of the congregation is the responsibility of the Finance Committee, which is elected by the members of the congregation, under the supervision of the Kirk Session.

The congregation is authorised by the Church to have a minister paid from the central funds of the Church.

Objectives and aims

The principal objectives of the Free Church of Scotland and this congregation are the public worship of God, the spreading of the Gospel of Jesus Christ, the exercise of pastoral care and the provision of practical compassion for those in need.

Trustees (Finance Committee)

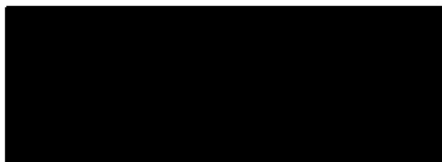


Office bearers

Minister

Treasurer

Session Clerk



Christ Church Edinburgh

Report of the Trustees for the year to 31 December 2024

Recruitment/appointment of Trustees and Office Bearers

The Trustees of the congregation are the office-bearers: the minister, elders and members who make up the Finance Committee.

The Kirk Session, comprised of the elders and minister, decides when an election of elders is required and how many ought to be appointed. All male members of the congregation over the age of 21 are eligible for election. All members of the congregation are eligible to vote in the election. Following the election, the Kirk Session appoints the requisite number of office-bearers and these are ordained and inducted by the minister.

The minister is appointed in a different way. Ministers are elected by the congregation, but they are ordained and inducted by the Presbytery of Edinburgh and Perth (a representative body of ministers and elders from all the Free Churches in that area).

Office-bearers must be familiar with the doctrines and practice of the Free Church of Scotland and subscribe to the Formula (a summary of the doctrine of the Church).

The title deeds to the property owned by the church are held in the names of the active Trustees.

Induction and training

New members of the Finance Committee are given access to minutes, financial statements and other papers of the Committee to familiarise themselves with the work of the Committee and they meet with the other members. They are also given information regarding their role and responsibilities.

Existing members of the Finance Committee are familiar with the work of the congregation and have been briefed on their duties and responsibilities under the Charities and Trustee Investment (Scotland) Act 2005.

If any areas are identified where additional training is required, this is discussed at a meeting of the Committee and a suitable solution identified and implemented.

Principal activities

Christ Church Edinburgh is a Christian community whose principal aim is to encourage people to respond more fully in faith to the love of God shown to us in the gospel of Jesus Christ.

The gospel of Jesus Christ commits us to be a people who:

- Love God and who express that love in both private and corporate worship
- Learn from the Bible
- Engage in prayer
- Share together in fellowship
- Serve others in the community
- Bear witness to the gospel both locally, nationally and internationally

Achievements and performance

In order to meet our aims, we engage in the following activities:

We have two Sunday worship services: 11am and 6pm. Central to our worship is the free grace of God offered to sinners in Jesus Christ. To this end, we listen and respond to God's word, sing, pray and confess our faith as a body of believers. At our morning worship there is a crèche (0-3 years), a Sunday Club (4-11 years) and activities for 11-18-year-olds meeting occasionally throughout the year for various events.

The church prayer meeting meets weekly at 7.30pm on a Wednesday evening. On occasions there are guests from a variety of different Christian mission organisations invited to speak at this meeting.

Christ Church Edinburgh

Report of the Trustees for the year to 31 December 2024

Achievements and performance (continued)

Once per month the prayer meeting is replaced by local house groups. These groups are open to all within the church and provide an opportunity to study God's word, discuss items in smaller groups and to share prayer and fellowship together.

There is a Women's Bible study group, which meets on Tuesday or Thursday afternoons throughout the year depending on availability.

[REDACTED] continues to study as a candidate for the ministry of the Free Church of Scotland. He works part time with the Church whilst studying at ETS here in Edinburgh and moved across to the Free Church in Haddington. [REDACTED] was working part time with the Church during 2024. [REDACTED] is employed on a part time basis as a woman's worker.

The Thursday lunch club continues meeting twice per month for either coffee and cake at 10.30am or lunch at 12.30pm as advertised.

Sunday services over the year have shown good attendance and recordings have been made available on our website along with a Live Stream recording most Sunday mornings.

Plans for the future

Previously external work was carried out installing a disabled ramp for access to the front door of the premises. A patio area was also added to the rear of the property which has provided a good social space for fellowship in warmer weather. Further internal decoration work is in scope and longer-term work on kitchen and toilet facilities along with remedial works to the roof area.

Over the course of 2024 a property was purchased which will be used as a Manse. This property is situated in Musselburgh and currently has caretaker tenants until the property is required. Church funds, along with a Mortgage from Kingdom Bank was used to finance the purchase costs.

The Church will continue to encourage and support members in their Christian faith as well as reaching out to the community to share the gospel and to support the local community.

Financial review

Results for the year

The financial statements for the year are set out on pages 5 to 9. The Receipts and Payments Account on page 5 reflects a deficit of £130,472 (2023: surplus of £26,984).

Reserves

The Finance Committee has reviewed the financial requirements of the Congregation and has concluded that the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the congregation should be not less than £20,000. At that level, the Finance Committee believes that it would be able to meet and reasonably foresee expenditure in respect of the properties owned by the Congregation.

Unrestricted funds on page 6 at 31 December 2024 amounted to £118,852 (2023: £106,749), restricted funds amounted to £6,086 (2023: £148,661). Total funds at 31 December 2024 amounted to £124,938 (2023: £255,410).

Approved by the Finance Committee and signed on its behalf by:

[REDACTED]

Trustee/Session Clerk

Dated: ...8th July... 2025

Christ Church Edinburgh

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

I report on the accounts of the congregation for the year to 31 December 2024 which are set out on pages 5 to 9.

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) (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 (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 9 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.


Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date: 15th July 2025

Christ Church Edinburgh

Receipts and Payments Account for the year to 31 December 2024

	Notes	General fund	Restricted funds	2024 Total	2023 Total
		£	£	£	£
Receipts					
Gift Aid offerings		64,609	20,471	85,080	103,504
Gift Aid tax reclaimed		27,462	-	27,462	23,303
Donations received		4,790	13,505	18,295	7,716
Church door collections		3,817	-	3,817	4,140
Grants		750	-	750	-
Non Gift Aid offerings		4,990	-	4,990	4,560
Weekend away		-	-	-	2,460
Rental Income		800	800	1,600	-
Other income		750	417	1,167	5,292
Total receipts		107,968	35,193	143,161	150,975
Payments					
Payments to Central fund		59,040	-	59,040	48,250
Denholm Road manse purchases		-	141,218	141,218	-
Manse mortgage repayments		-	11,958	11,958	-
Manse Expenses		-	19,859	19,859	-
Other head office payments		433	-	433	-
Presbytery levies		171	-	171	281
Staff costs	3	20,505	-	20,505	20,146
Rates		5,330	-	5,330	3,627
Heat and light costs		3,106	-	3,106	3,370
Grounds maintenance		420	-	420	24,979
Church repairs		598	-	598	5,110
Insurance		1,185	-	1,185	1,170
Professional fees		-	1,170	1,170	1,771
Weekend away		-	-	-	3,645
Gifts and donations	2	1,168	1,931	3,099	4,447
Publications		-	-	-	842
Flowers		-	-	-	390
Equipment purchases and repairs		29	-	29	2,142
Advertising costs		175	-	175	52
Youth activities		-	-	-	200
Admin costs		150	-	150	270
Catering costs		1,514	-	1,514	1,001
Supply expenses		910	-	910	985
Independent examiner's fee		870	-	870	792
Bank charges		-	25	25	-
Sundry expenses		1,868	-	1,868	521
Total payments		97,472	176,161	273,633	123,991
Surplus for the year		10,496	(140,968)	(130,472)	26,984
Transfer between funds		1,607	(1,607)	-	-
Net increase/(decrease) in cash for the year		12,103	(142,575)	(130,472)	26,984
Cash balances brought forward		106,749	148,661	255,410	228,426
Cash balances carried forward		118,852	6,086	124,938	255,410

Christ Church Edinburgh

Statement of Balances as at 31 December 2024

	Notes	2024			2023		
		Opening balance £	(Deficit) for year £	Closing balance £	Opening balance £	Surplus for year £	Closing balance £
Bank and cash balance		255,410	(130,472)	124,938	228,426	26,984	255,410
Total bank balance		255,410	(130,472)	124,938	228,426	26,984	255,410
Represented by:				£			£
Unrestricted fund							
General fund	6			118,852			106,749
Restricted funds							
Building fund	7			6,086			147,054
Special appeals fund	7			-			1,607
				<u>124,938</u>			<u>255,410</u>

Statement of assets at 31 December 2024

		£	£
Church building	(at cost)	105,020	105,020
Denholm Road Manse	(at cost)	337,500	-
		<u>442,520</u>	<u>105,020</u>
		£	£
Gift aid due		<u>21,013</u>	<u>23,007</u>

Statement of liabilities at 31 December 2024

	£	£
Independent examination	912	870
Mortgage	196,486	-
	<u>197,398</u>	<u>870</u>

The financial statements on pages 5 to 9 were approved by the Finance Committee on 21 July 2025 and signed on their behalf by the undernoted:

Trustee/Treasurer

Trustee/Session Clerk

The notes on pages 7 and 9 form part of these financial statements.

Christ Church Edinburgh

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

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a Receipts and Payments basis.

Congregation income

All voluntary income, income from tax recoveries on Gift Aid and bank interest is accounted for when received.

Receipts & Payments Account

For the purpose of the Receipts and Payments Account as shown on page 5, funds are defined as follows:

Unrestricted fund comprise grants and other income received for the objects of the congregation without further specified purpose and are available as general funds.

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

Christ Church Edinburgh

Notes to the financial statements for the year to 31 December 2024

2. Gifts and donations	2024	2023
	£	£
Malawi Charity	1,161	2,285
Gifts for individuals	244	1,065
Turkey Earthquake Appeal	-	373
Syria Earthquake Appeal	-	372
Elder Memorial	770	-
UCB Ltd	40	-
UFM Worldwide	500	-
Compassion UK	384	352
	3,099	4,447

3. Staff costs and numbers	2024	2023
	£	£
Gross salaries	19,049	20,146
Employer's NI	1,167	-
Pension contributions	289	-
	20,505	20,146

The average number of employees during the year was 3 (2023: 3).

4. Transactions with Trustees

The congregation contributes towards the ministers' stipend through payments to Central Office. No Trustees received reimbursement of personal expenses during the year to 31 December 2024 (2023: nil).

5. Transactions with related parties

There were no transactions with related parties during the year to 31 December 2024 (2023: nil).

6. Unrestricted funds	Balance at 01.01.2024	Receipts	Payments	Transfers	Balance at 31.12.2024
	£	£	£	£	£
General fund	106,749	107,968	(97,472)	1,607	118,852
Total unrestricted funds	106,749	107,968	(97,472)	1,607	118,852

Explanation of funds

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

Christ Church Edinburgh

Notes to the financial statements for the year to 31 December 2024

7. Restricted funds	Balance at 01.01.2024	Receipts	Payments	Transfers	Balance at 31.12.2024
	£	£	£	£	£
Building fund	147,054	33,262	(174,230)	-	6,086
Special appeals fund	1,607	1,931	(1,931)	(1,607)	-
Total restricted funds	148,661	35,193	(176,161)	(1,607)	6,086

Explanation of funds

Building fund represents money received for the purchase and renovation of the Church building.

Special appeals fund represents money received for fund raising projects.