

# Presbytery of England and The Channel Islands (Church of Scotland)

Scotland · Charity number SC046537

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	2016-05-09
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 50 Burgh Heath Rd  
Epsom  
Surrey  
KT17 4LX

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The essential role of the Presbytery is to oversee the work of the Church within its bounds. This is effected by the supervision of congregations by five-yearly Local Church Reviews, the implementation of the Presbytery Plan and the pastoral care of the ministerial members of Presbytery

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

**Objectives:** the advancement of religion

## Geography

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- **Main operating location:** Outwith Scotland
- **Geographical spread:** UK and overseas

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£34,848	£16,534	-	0
2023-12-31	£29,885	£16,183	-	0
2022-12-31	£5,680	£10,048	-	1
2021-12-31	£7,294	£6,328	-	1
2020-12-31	£13,181	£5,618	-	1

**Presbytery of England and The Channel Islands (Church of Scotland)**

Scotland - Charity number SC046537

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# Accounts

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**Church of Scotland  
The Presbytery of England and the Channel Islands  
Presbytery Reference No: 47**

**Trustees' Annual Report and Financial Statements  
for the year ended 31 December 2024**

**Reference and Administrative Information**

**Name of Organisation:**

**Presbytery of England and the Channel Islands**

**Presbytery Reference Number:**

**47**

**OSCR Charity Number:**

**SCO46537**

**Contact Address:**

**Presbytery Clerk  
50 Burgh Heath Road  
Epsom  
Surrey  
KT17 4LX**

**Trustees**

The Trustees (listed on page 3) are all members of Presbytery.

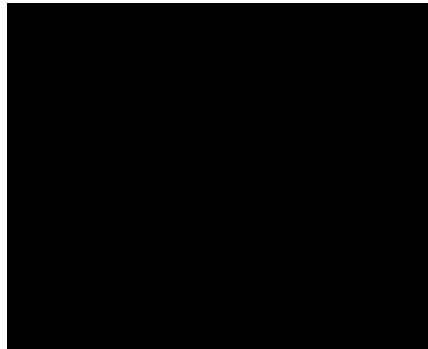
**Principal Office-bearers**

**Moderator:**

**Presbytery Clerk:**

**Treasurer:**

**Independent Examiner**



**Bankers:**

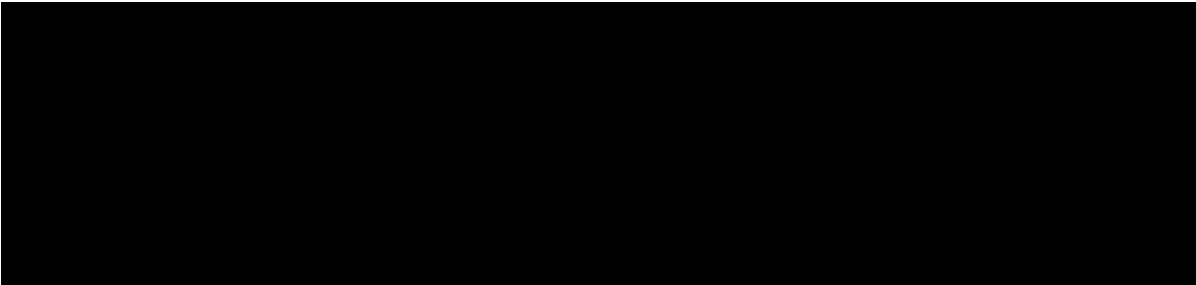
Virgin Money  
40 St Vincent Place  
Glasgow  
G1 2HL

Trustees

Ministers



Elders



**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 the Presbytery become members of the 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 and, in addition, equalising elders are appointed by the Presbytery, chosen because of the experience and skills which they have.

**Organisational Structure**

The Presbytery is chaired by the Moderator. It met four times in 2024. Certain responsibilities are delegated to the Business Committee as appropriate.

**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 of every parish of Scotland through a territorial ministry. In addition, there are Church of Scotland Charges in England, the Channel Islands and Continental Europe. 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 within its bounds. This is effected by the supervision of congregations by five-yearly Local Church Reviews, the implementation of the Presbytery Plan and the pastoral care of the ministerial members of Presbytery.

**Achievements and Performance**

Presbytery supported one of its charges during vacancy - Corby, Church of Scotland.

Presbytery continues to monitor and review the Congregational records and accounts for the congregations within the Presbytery.

Presbytery continued as Trustees of The St Andrew's, Liverpool Fund following the dissolution of the charge in Liverpool and distributed the annual income of the Fund.

During the year further funds of £77,900 were received from the late Dr GL Byth's Trust. These funds are to be used to set up a separate trust fund in 2025.

**Financial Review**

The Presbytery receives its income from an annual assessment on congregations within its bounds. In May 2023 the General Assembly agreed the Presbytery's 5 year budget. This includes financial support from the Church of Scotland's Central Funds for 4 years commencing in 2023 to cover forecast deficits. In 2024 the Presbytery received £15,000 in accordance with this agreement. Most of the Presbytery's expenditure relates to the travel expenses of its members and, on a quinquennial basis, the cost of property surveys.

Total Income in 2024, excluding the Liverpool Fund, amounted to £34,848 (2023 - £32,885)  
 This included £15,000 from the Church of Scotland's Central Funds and £6,707 representing the Presbytery's outstanding balance of Discretionary Allowance due to it.  
 Total expenditure in 2024 amounted to £16,534 (2023 - £26,022).

The Net Assets of the Presbytery's Funds, excluding the Liverpool Fund and the funds held in respect of the [REDACTED] at 31 December 2024 totalled £56,281 (2023 - £37,967).

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2024**

**Reserves Policy**

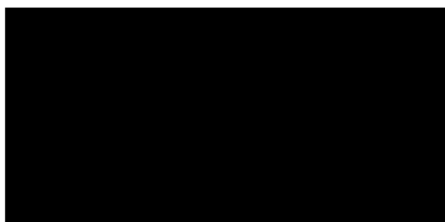
It is the Trustees' policy to hold general reserves amounting to not less than six months' ordinary expenditure, in addition to other designated funds. At the year end, Presbytery held a general reserves balance amounting to £41,409 which is estimated at almost 28 months' ordinary expenditure including provisions to designated funds.

A restricted fund is held to meet the expected cost of the quinquennial property survey, and the balance thereon is accumulated over a five year period. The balance on this fund at the year end amounted to £7,197.

Contributions in the sum of £3,295 were made to this fund in 2024.

**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 must reflect the financial position of the Presbytery at that time. The financial statements are required to comply with the Regulations Anent Presbytery Finance approved by the General Assembly of the Church of Scotland in 2007. The Trustees 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.



**Independent Examiner's Report to the Trustees of the Presbytery of England**  
I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 12.

**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 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) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

An 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

(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records have in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

(ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding

Date:

16 June 2025

Presbytery of England and the Channel Islands  
 Receipts and Payments Account  
 Year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Receipts</b>				
Dues	8,711	3,295	12,006	12,120
Donation	0	0	0	0
Bank interest	<u>1,135</u>	<u>0</u>	<u>1,135</u>	<u>765</u>
	9,846	3,295	13,141	12,885
Other - Church of Scotland Central Funds	21,707	0	21,707	20,000
<b>Total Receipts</b>	<u>31,553</u>	<u>3,295</u>	<u>34,848</u>	<u>32,885</u>
<b>Payments</b>				
Cost of generating funds	0	0	0	0
Charitable activities	16,534	0	16,534	26,022
Governance costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Payments</b>	<u>16,534</u>	<u>0</u>	<u>16,534</u>	<u>26,022</u>
<b>Excess/(Shortfall) of Receipts over Payments for the year before Transfers</b>	15,019	3,295	18,314	6,863
<b>Transfers</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Excess/(Shortfall) of Receipts over Payments for the year after Transfers</b>	<u>15,019</u>	<u>3,295</u>	<u>18,314</u>	<u>6,863</u>

**Presbytery of England and the Channel Islands  
Statement of Balances  
As at 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Bank and deposit balances brought forward</b>	34,065	3,902	37,967	31,104
<b>Movement in year</b>				
Excess/(Shortfall) of Receipts over Payments for the year	15,019	3,295	18,314	6,863
<b>Transfers</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Bank and deposit balances carried forward *</b>	<u>49,084</u>	<u>7,197</u>	<u>56,281</u>	<u>37,967</u>
<b>Investments at Market Value (cost not known) *</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

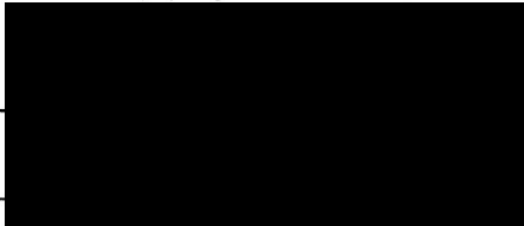
\* Please refer to page 11 of these accounts for details of St Andrew's Liverpool Fund bank and investments balances and to page 12 for the Dr G L Byth Legacy balance.

The Accounts were approved by the Presbytery Business Committee on 11th February 2025.

For and on behalf of the Presbytery of England and the Channel Islands

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Presbytery Clerk

Treasurer

## Presbytery of England and the Channel Islands

Year ended 31 December 2024

### 1. Accounting Policies

The accounts have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Regulations 2010.

### 2. Trustees' Remuneration and Related Party Transactions

During the year, 12 Trustees received reimbursement of expenses incurred, in relation to attendance at Presbytery meetings, totalling £4,258. The Presbytery Clerk received a total Honorarium of £10,400 paid for by entirely by Presbytery.

Rev Dr Allan Wright received reimbursement of expenses totalling £1,841 for the work he undertook within the Pioneer Ministry.

Apart from the reimbursement of expenses and the Honorarium paid to the Presbytery Clerk, no Trustee or person related to a Trustee had any personal interest in any contract or transaction entered into by the Presbytery during the year.

### 3. Movement in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted Funds</b>					
<u>Undesignated</u>					
General Fund	28,124	31,553	(14,693)	(3,575)	41,409
<u>Designated</u>					
Moderatorial Visit Fund	1,161	0	0	275	1,436
Special Projects Fund	1,274	0	0	0	1,274
Pioneer Ministry Fund	1,506	0	(1,841)	1,100	765
Mission Plan Fund	2,000	0	0	2,200	4,200
	<u>34,065</u>	<u>31,553</u>	<u>(16,534)</u>	<u>0</u>	<u>49,084</u>
<b>Restricted Funds</b>					
Property Survey	<u>3,902</u>	<u>3,295</u>	<u>0</u>	<u>0</u>	<u>7,197</u>
<b>Total Funds</b>	<u><u>37,967</u></u>	<u><u>34,848</u></u>	<u><u>(16,534)</u></u>	<u><u>0</u></u>	<u><u>56,281</u></u>

#### Purpose of Designated Funds

**Moderatorial Visit Fund:** Funds are set aside each year to meet the costs of the ten-yearly visit to the Presbytery by the Moderator of the General Assembly.

**Special Project Fund:** This Fund is available to meet *ad hoc* funding requests.

**Pioneer Ministry Fund:** This Fund is for the pioneer ministry carried out by Rev Dr Allan Wright.

**Mission Plan Fund:** This Fund is to provide for expenditure by the Presbytery in accordance with its Mission Plan.

#### Purpose of Restricted Funds

**Property Survey:** This Fund is built up over a five year period to pay for the quinquennial property surveys. These surveys are next due to be carried out in 2028.

#### Purpose of Endowment Funds

**St Andrew's Liverpool Fund:** This Fund was established on 14 February 2017 pursuant to a deed of trust prior to the dissolution of St Andrew's Church of Scotland, Liverpool. The purpose of the Fund is to promote the work of The Church of Scotland in Scotland, in Merseyside and in adjacent parts of the North West of England. The capital of the Fund is invested with the Church of Scotland Investors Trust. The annual income is to be distributed as provided for in the deed of trust - 50% to CrossReach; 25% to the Church of Scotland Faith Nurture Forum and the balance to support applications for grants to other eligible causes. Please see page 11 for details of assets held for the Fund and receipts and payments made in 2024.

**Presbytery of England and the Channel Islands**  
**Notes to the Accounts (continued)**  
**Year ended 31 December 2024**

**Purpose of Endowment Funds (continued)**

his fund was established following the receipt of a legacy in respect of 2024. These funds are held in a restricted fund separate from the general operating funds of the Presbytery. Presbytery has resolved that these funds shall be used for Presbytery training and development purposes, including but not exclusively for Elders, Office Bearers, Ministers and Pastoral Care. The arrangements for the long term investment of the funds have not yet been resolved, but are due for consideration by Presbytery in 2025. Please see page 12 for details of the receipts in 2024 and balance held as at 31 December 2024.

**4. Receipts**

**2024**

**Receipts - Other** for 2024 represents :

£

Advance from Church of Scotland Central Funds in accordance with the Presbytery's 5 Year Budget agreed by the General Assembly in May 2023.

15,000

Outstanding balance of Discretionary Allowance due to the Presbytery from the Church of Scotland

6,707

21,707

**5. Analysis of Payments**

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>Charitable Activities</b>				
Presbytery meetings:				
February	712	0	712	653
June	1,194	0	1,194	1,418
October	1,986	0	1,986	1,193
November	366	0	366	0
Honorarium to Clerk	10,400	0	10,400	10,000
Organist's fees	0	0	0	0
Vacancies and Inductions	0	0	0	2,178
Local Church Reviews	0	0	0	0
Visitations	0	0	0	0
Committees	0	0	0	0
Training:				
Safeguarding	0	0	0	132
Ministry	0	0	0	0
Conferences:				
Safeguarding	0	0	0	0
Presbytery Clerks	0	0	0	0
Data Protection	35	0	35	75
Property Surveys	0	0	0	9,839
Moderatorial Visit	0	0	0	0
Presbytery of Europe Youth Assembly	0	0	0	0
Sundry expenses	0	0	0	40
Pioneer Ministry	1,841	0	1,841	494
	<u>16,534</u>	<u>0</u>	<u>16,534</u>	<u>26,022</u>

Presbytery of England and the Channel Islands  
Notes to the Accounts  
Year ended 31 December 2024

**St Andrews's Liverpool Fund (Endowment Fund)**

	£
<b>Investments</b>	
44,769 units in The Church of Scotland Investors Trust Growth Fund	285,626
18,513 units in The Church of Scotland Investors Trust Income Fund	204,754
	<u>490,380</u>
<b>Cash In Hand</b>	
<b>Balance at 1 January 2024</b>	14,752
<b>Receipts</b>	
Dividends on Growth Fund and Income Fund Units	17,152
<b>Total Receipts</b>	<u>17,152</u>
<b>Payments</b>	
Distributions of 2023 Dividend Income	14,746
<b>Total Payments</b>	<u>14,746</u>
<b>Balance at 31 December 2024</b>	<u><u>17,158</u></u>

Notes:

1. Investments are shown at market value as at 31 December 2024. Cost price of investments is £430,889.

2. Dividends received:

	2024 £	2023 £
Growth Fund	6,044	5,372
Income Fund	11,108	9,257
<b>Total</b>	<u>17,152</u>	<u>14,629</u>


3. Distributions made:

	£	£
CrossReach	7,314	6,397
Faith Nurture Forum	3,657	3,198
Grants awarded to 13 individuals (2023 - 7)	3,775	3,450
	<u>14,746</u>	<u>13,045</u>

**Presbytery of England and the Channel Islands**  
**Notes to the Accounts**  
**Year ended 31 December 2024**

**Funds held in respect of the Dr G L Byth Legacy (Endowment Fund)**

These funds are held in a restricted fund separate from the general operating funds of the Presbytery. Presbytery has resolved that these funds shall be used for Presbytery Training and Development purposes, including but not exclusively for, Elders, Office Bearers, Ministers and Pastoral Care.

<b>Cash in hand</b>	£
<b>Balance at 1 January 2024</b>	0
<b>Receipts</b>	
	77,901
<b>Total Receipts</b>	<u>77,901</u>
<b>Payments</b>	
Distributions in 2024	0
<b>Total Payments</b>	<u>0</u>
<b>Balance as at 31 December 2024</b>	<u><u>77,901</u></u>