

# APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed\*\*:

Name:

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

Address:

## Independent examiner's report on the accounts v2

Charity name

FERNIEHILL EVANGELICAL CHURCH

SC 050941

Period start date

Day

Month

Year

01

04

2024

to

Period end date

Day

Month

Year

31

03

2025

(remember to include the page numbers of additional sheets)

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.

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.

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 of the accounts to be reached.

Date:

09/12/25

ACCA

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\*OSCR will accept digital or typed signatures.



## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose



APPENDIX 1



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  | 04    | 2024 | To              | 31  | 03    | 2025 |

Reference and administration details

|                                 |                                    |
|---------------------------------|------------------------------------|
| Charity name                    | FERNIEHILL EVANGELICAL CHURCH SCIO |
| Other names charity is known by |                                    |
| Registered charity number       | SC050941                           |
| Charity's principal address     | 19 FERNIEHILL ROAD, EDINBURGH      |
|                                 |                                    |
|                                 |                                    |
|                                 | Postcode: EH17 7AA                 |

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            |                 |                                   |   |
| 2            | SECRETARY       |                                   |   |
| 3            | CHAIR           | 01.01.25-31.03.25                 |   |
| 4            | CHAIR           | 01.04.24-31.12.24                 |   |
| 5            |                 |                                   |   |
| 6            |                 |                                   |   |
| 7            |                 |                                   |   |
| 8            |                 |                                   |   |
| 9            |                 |                                   |   |
| 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

Constitution

Trustee recruitment and appointment

[REDACTED] resigned as longest serving trustee and was re-appointed according to the constitution.

## Objectives and activities

Charitable purposes

to advance religion by (i) upholding and teaching Christian faith and values in accordance with the Statement of Faith as set by the elders of Ferniehill Evangelical Church from time to time; (ii) meeting together regularly for the purposes of worship, prayer, Bible teaching and fellowship; (iii) the baptism of those who profess faith in Jesus Christ; (iv) regular observance of the Lord's Supper (communion); and (v) support of Christian mission locally and worldwide to advance community development by making facilities available to local community groups in accordance with the organisation's beliefs and principles

Summary of the main activities in relation to these objects

Sunday services and Sunday club, parent and toddler group, Blast youth group, warm/welcome hub, midweek Bible Study  
Homework Tutorial club  
Pilates group  
Team for Edinburgh Care Van  
Missionary support group  
Joint services and outreach with other South Edinburgh churches



APPENDIX 1

Achievements and performance

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

Weekly Sunday morning and evening services with attendance of around 100 in the morning and 40 in the evening.  
Children’s Sunday club with up to 25 children.  
Parent and toddler group every Thursday morning (excluding school holidays) with variable attendance of up to 25 parent/toddlers.  
Blast youth group alternate Friday evenings with a regular attendance of 15 teenagers.  
Welcome Hub every Wednesday 11am-2.00pm (except July/August)  
Homework Hub fortnightly Monday 4-6pm commenced during school terms.  
Providing Bible Alive programme for the local primary schools.  
Team running the Edinburgh Care van every 8 weeks or so.

Regular financial support to mission partners in various countries including the UK.

Financial review

Brief statement of the charity’s policy on reserves

Ferniehill Evangelical Church SCIO has repaid the loan taken out to contribute to the building project completed in 2022.  
The pastor’s salary was increased in line with inflation.  
Children’s worker job description advertised with no applications received. A part-time church worker to assist in discrete projects was employed from 1.12.24 for 8 months.  
Plan to advertise for full-time Children and Family’s worker in late 2025.

Details of any deficit

Donated facilities and services (if any)



## APPENDIX 1

### 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)

Full name(s)

Position (e.g. Chair)

SECRETARY

Date

22/9/25.



**Ferniehill Evangelical Church SCIO**

**SC050941**

| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period<br>from         | Period start date |       |      | to | Period end date |       |      |
|                                | Day               | Month | Year |    | Day             | Month | Year |
|                                | 01                | 04    | 2024 |    | 31              | 03    | 2025 |

**Section A Statement of receipts and payments**

|   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| <b>A1 Receipts</b>  |                                    |                                  |  |   |  |   |
| Donations   | 103,362                            | 6,970                            |  |   | 110,333                                    | 183,720                                 |
| Legacies  |                                    |                                  |  |   | -  | -                                       |
| Grants  |                                    |                                  |  |   | -  | 15,000                                  |
| Receipts from fundraising activities                          |                                    |                                  |  |   | -  | -                                       |
| Gross trading receipts  |                                    |                                  |  |   | -  | -                                       |
| Income from investments other than land and buildings         | -                                  |                                  |  |   | -  | -                                       |
| Rents from land & buildings                                   |                                    |                                  |  |   | -  | -                                       |
| Gross receipts from other charitable activities               |                                    |                                  |  |   | -  | -                                       |
|   |                                    |                                  |  |   | -  | -                                       |
| <b>A1 Sub total</b>   | <b>103,362</b>                     | <b>6,970</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>110,333</b>                             | <b>198,720</b>                          |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |  |   |  |   |
| Proceeds from sale of fixed assets                            |                                    |                                  |  |   | -  | -                                       |
| Proceeds from sale of investments                             |                                    |                                  |  |   | -  | -                                       |
| <b>A2 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total receipts</b>   | <b>103,362</b>                     | <b>6,970</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>110,333</b>                             | <b>198,720</b>                          |
| <b>A3 Payments</b>  |                                    |                                  |  |   |  |   |
| Expenses for fundraising activities                           |                                    |                                  |  |   | -  | -                                       |
| Gross trading payments  |                                    |                                  |  |   | -  | -                                       |
| Investment management costs                                   |                                    |                                  |  |   | -  | -                                       |
| Payments relating directly to charitable activities           | 34,595                             | 61,055                           |  |   | 95,649                                     | 76,633                                  |
| Grants and donations  |                                    |                                  |  |   | -  | 19,996                                  |
| Governance costs:   |                                    |                                  |  |   | -  | -                                       |
| Audit / independent examination                               |                                    |                                  |  |   | -  | -                                       |
| Preparation of annual accounts                                |                                    |                                  |  |   | -  | -                                       |
| Legal costs   |                                    |                                  |  |   | -  | -                                       |
| Other   |                                    |                                  |  |   | -  | -                                       |
| Building renovation project/loan repaid                       |                                    |                                  |  |   | -  | 164,885                                 |
| <b>A3 Sub total</b>   | <b>34,595</b>                      | <b>61,055</b>                    | <b>-</b>                                   | <b>-</b>                                  | <b>95,649</b>                              | <b>261,514</b>                          |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |  |   |  |   |
| Purchases of fixed assets                                     |                                    |                                  |  |   | -  | -                                       |
| Purchase of investments                                       |                                    |                                  |  |   | -  | -                                       |
| <b>A4 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total payments</b>   | <b>34,595</b>                      | <b>61,055</b>                    | <b>-</b>                                   | <b>-</b>                                  | <b>95,649</b>                              | <b>261,514</b>                          |
| <b>Net receipts / (payments)</b>                              | <b>68,768</b>                      | <b>(54,084)</b>                  | <b>-</b>                                   | <b>-</b>                                  | <b>14,684</b>                              | <b>(62,794)</b>                         |
| <b>A5 Transfers to / (from) funds</b>                         | <b>(47,543)</b>                    | <b>47,543</b>                    |  |   | <b>-</b>                                   |   |
| <b>Surplus / (deficit) for year</b>                           | <b>21,225</b>                      | <b>(6,542)</b>                   | <b>-</b>                                   | <b>-</b>                                  | <b>14,684</b>                              | <b>(62,794)</b>                         |



## Section B Statement of balances

| Categories    | Details  | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year                    | 161,693                            | 16,167                           |  |   | 177,859                              | 240,653                           |
|               | Surplus / (deficit) shown on receipts and payments account | 21,225                             | (6,542)                          |  |   | 14,684                               | (62,794)                          |
|               |  |                                    |                                  |  |   | -                                    | -                                 |
|               |  |                                    |                                  |  |   | -                                    | -                                 |
|               | Cash and bank balances at end of year                      | 182,918                            | 9,625                            | -  | -   | 192,543                              | 177,859                           |
|               | (Agree balances with receipts and payments account(s))     |                                    |                                  |  |   |                                      |                                   |

| Categories     | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         | Total                       | -                                | -                         |

| Categories      | Details                  | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|-----------------|--------------------------|-----------------------------|-------------------------------------|--|---------------------------|
| B3 Other assets | Church building and land | Unrestricted                |                                     | 500,000                                      | 500,000                   |
|                 | Audio-visual equipment   | Unrestricted                | 25,000                              | 22,500                                       | 22,500                    |
|                 | Misc fixtures & fittings | Unrestricted                |                                     | 18,000                                       | 18,000                    |
|                 | Purchase of new chairs   | Unrestricted                | 16,910                              | 15,219                                       | 15,219                    |
|                 | Tax rebate due           | Unrestricted                |                                     | 1,000  | 1,000                     |
|                 | Shutters on Front Door   | Unrestricted                | 1,915                               | -  | 1,915                     |
|                 |                          |                             |                                     |  |                           |
|                 |                          | Total                       | 43,825                              | 556,719                                      | 558,634                   |

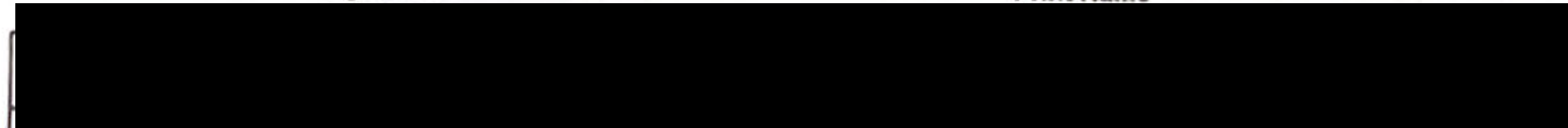
| Categories     | Details          | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|----------------|------------------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities | Stewardship loan | Building fund                   | -                          | -                         |
|                |                  |                                 |                            |                           |
|                |                  |                                 |                            |                           |
|                |                  |                                 |                            |                           |
|                |                  |                                 |                            |                           |
|                |                  | Total                           | -                          | -                         |

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

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

Signature

Print Name

Date of  
approval


14/12/25



|  |
|--|
|  |
|--|

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          | <b>Total</b>          |   |

|  |   |
|--|---|
| 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) | X |
|--|---|

| Authority under which paid | £ |
|----------------------------|---|
|                            |   |
|                            |   |
|                            |   |
|                            |   |
|                            |   |

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

[illegible]

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

|  |
|--|
|  |
|--|







Additional analysis (2)

5 Breakdown of unrestricted funds

|  | Unrestricted fund 1 - enter name of fund below<br>General Fund | 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 |
|--|--|--|--|--|--------------------------|--------------------------------------|
| <b>Receipts</b>  |  |  |  |  |                          |                                      |
| Donations  | 103,362  |  |  |  | 103,362                  | 99,726                               |
| Legacies   |  |  |  |  | -                        | -                                    |
| Grants   |  |  |  |  | -                        | -                                    |
| Receipts from fundraising activities                       |  |  |  |  | -                        | -                                    |
| Gross trading receipts                                     |  |  |  |  | -                        | -                                    |
| Income from investments other than land and buildings      |  |  |  |  | -                        | -                                    |
| Rents from land & buildings                                |  |  |  |  | -                        | -                                    |
| Gross receipts from other charitable activities            |  |  |  |  | -                        | -                                    |
| Sub total  | 103,362  | -  | -  | -  | 103,362                  | 99,726                               |
| <b>Receipts from asset &amp; investment sales</b>          |  |  |  |  |                          |                                      |
| Proceeds from sale of fixed assets                         |  |  |  |  | -                        | -                                    |
| Proceeds from sale of investments                          |  |  |  |  | -                        | -                                    |
| Sub total  | -  | -  | -  | -  | -                        | -                                    |
| Total receipts   | 103,362  | -  | -  | -  | 103,362                  | 99,726                               |
| <b>Payments</b>  |  |  |  |  |                          |                                      |
| Expenses for fundraising activities                        |  |  |  |  | -                        | -                                    |
| Gross trading payments                                     |  |  |  |  | -                        | -                                    |
| Investment management costs                                |  |  |  |  | -                        | -                                    |
| Payments relating directly to charitable activities        | 34,595   |  |  |  | 34,595                   | 33,981                               |
| Grants and donations                                       |  |  |  |  | -                        | 6,228                                |
| Governance costs:  |  |  |  |  | -                        | -                                    |
| Audit / independent examination                            |  |  |  |  | -                        | -                                    |
| Preparation of annual accounts                             |  |  |  |  | -                        | -                                    |
| Legal costs  |  |  |  |  | -                        | -                                    |
| Sub total  | 34,595   | -  | -  | -  | 34,595                   | 40,209                               |
| <b>Payments relating to asset and investment movements</b> |  |  |  |  |                          |                                      |
| Purchases of fixed assets                                  |  |  |  |  | -                        | -                                    |
| Purchase of investments                                    |  |  |  |  | -                        | -                                    |
| Sub total  | -  | -  | -  | -  | -                        | -                                    |
| Total payments   | 34,595   | -  | -  | -  | 34,595                   | 40,209                               |
| Net receipts / (payments)                                  | 68,768   | -  | -  | -  | 68,768                   | 59,517                               |
| Transfers to / (from) funds                                | (47,543)   |  |  |  | (47,543)                 | (5,906)                              |
| Surplus / (deficit) for year                               | 21,225   | -  | -  | -  | 21,225                   | 53,611                               |

**Nature and purpose of funds**

General Fund: Covers day-to day expenditure and is used to top up restricted funds (missionary, special etc) as required.



Additional analysis (3)

6 Breakdown of restricted funds

|   | Restricted fund<br>1 - enter name of<br>fund below | Restricted fund<br>2 - enter name of<br>fund below | Restricted fund<br>3 - enter name of<br>fund below | Restricted fund<br>4 - enter name of<br>fund below | Total restricted<br>funds | Total restricted<br>funds last<br>period |
|---|--|--|--|--|---------------------------|--|
|   | Missionary/<br>Special Fund                        | Full Time<br>Worker Fund                           | Special Fund                                       | Sunday Club /<br>Camp Fund                         |                           |  |
| Receipts  |  |  |  |  |                           |  |
| Donations   |  |  | 4,307  | 2,664  | 6,970                     | 83,994                                   |
| Legacies  |  |  |  |  | -                         | -  |
| Grants  |  |  |  |  | -                         | 15,000                                   |
| Receipts from fundraising activities                  |  |  |  |  | -                         | -  |
| Gross trading receipts                                |  |  |  |  | -                         | -  |
| Income from investments other than land and buildings |  |  |  |  | -                         | -  |
| Rents from land & buildings                           |  |  |  |  | -                         | -  |
| Gross receipts from other charitable activities       |  |  |  |  | -                         | -  |
| Sub total   | -  | -  | 4,307  | 2,664  | 6,970                     | 98,994                                   |
| Receipts from asset & investment sales                |  |  |  |  |                           |  |
| Proceeds from sale of fixed assets                    |  |  |  |  | -                         |  |
| Proceeds from sale of investments                     |  |  |  |  | -                         |  |
| Sub total   | -  | -  | -  | -  | -                         | -  |
| Total receipts  | -  | -  | 4,307  | 2,664  | 6,970                     | 98,994                                   |
| Payments  |  |  |  |  |                           |  |
| Expenses for fundraising activities                   |  |  |  |  | -                         | -  |
| Gross trading payments                                | 12,630   | 40,969   |  | 7,456  | 61,055                    | -  |
| Investment management costs                           |  |  |  |  | -                         | -  |
| Payments relating directly to charitable activities   |  |  |  |  | -                         | 42,652                                   |
| Grants and donations                                  |  |  |  |  | -                         | 13,768                                   |
| Governance costs:                                     |  |  |  |  | -                         | -  |
| Audit / independent examination                       |  |  |  |  | -                         | -  |
| Preparation of annual accounts                        |  |  |  |  | -                         | -  |
| Legal costs   |  |  |  |  | -                         | -  |
| Building project / loan repayment                     |  |  |  |  | -                         | 164,885                                  |
| Sub total   | 12,630   | 40,969   | -  | 7,456  | 61,055                    | 221,305                                  |
| Payments relating to asset and investment movements   |  |  |  |  |                           |  |
| Purchases of fixed assets                             |  |  |  |  | -                         |  |
| Purchase of investments                               |  |  |  |  | -                         |  |
| Sub total   | -  | -  | -  | -  | -                         | -  |
| Total payments  | 12,630   | 40,969   | -  | 7,456  | 61,055                    | 221,305                                  |
| Net receipts / (payments)                             | (12,630)   | (40,969)   | 4,307  | (4,792)  | (54,084)                  | (122,311)                                |
| Transfers to / (from) funds                           | 10,880   | 40,969   | (4,307)  | -  | 47,543                    | 5,906                                    |
| Surplus / (deficit) for year                          | (1,750)  | -  | -  | (4,792)  | (6,542)                   | (116,405)                                |

**Nature and purpose of funds**

The building work is now finished and the full-time worker has been in employment since 2023. As such, the restricted funds, previously relating to these works have now been transferred to the general fund as any building costs or employee costs will be taken from here, as agreed by the members at the AGM. The only restricted fund remaining relates to a grant received with the purpose of sending children to relevant camps. As such, this money remains restricted and will be monitored as such.