

APPENDIX 3



Report to the trustees/members of
 Registered charity number
 On the accounts of the charity for the period
 Set out on pages

Independent examiner's report on the accounts v2						
Charity name FERNIEHILL EVANGELICAL CHURCH						
Registered charity number SC 050941						
Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	04	2024		31	03	2025
						(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed**:
 Name:

	Date: 09/12/25
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Relevant professional qualification(s) or body (if any):

ACCA

Address:

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*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	[REDACTED]			
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

<p>Type of governing document</p>	<p>Constitution</p>
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<p>Trustee recruitment and appointment</p>	<p>[REDACTED] resigned as longest serving trustee and was re-appointed according to the constitution.</p>
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Objectives and activities

<p>Charitable purposes</p>	<p>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</p>
<p>Summary of the main activities in relation to these objects</p>	<p>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</p>

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 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 to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	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					-	-
					-	-
A1 Sub total	103,362	6,970	-	-	110,333	198,720
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	103,362	6,970	-	-	110,333	198,720
A3 Payments						
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
A3 Sub total	34,595	61,055	-	-	95,649	261,514
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	34,595	61,055	-	-	95,649	261,514
Net receipts / (payments)	68,768	(54,084)	-	-	14,684	(62,794)
A5 Transfers to / (from) funds	(47,543)	47,543			-	
Surplus / (deficit) for year	21,225	(6,542)	-	-	14,684	(62,794)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	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))						

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

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

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

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

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

Signature	Print Name	Date of approval
		14/12/25

Section C Notes to the Accounts

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

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C2 Grants

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

C3a Trustee remuneration

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

Authority under which paid	£

C4a Trustee expenses

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

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

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Ferniehill Evangelical Church SCIO

SC050941

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below 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
Receipts						
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
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	103,362	-	-	-	103,362	99,726
Payments						
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
Payments relating to asset and investment movements						
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 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Missionary/ Special Fund	Full Time Worker Fund	Special Fund	Sunday Club / 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.