

**The Scottish Episcopal Church of St Magnus, Lerwick  
in the United Diocese of Aberdeen and Orkney**

**Registered Charity SC014584**

**Trustees' report and accounts for the year from 1 October 2024  
to 30 September 2025**

**Reference and administrative information**

<b>Principal address</b>	St Magnus Episcopal Church 12 Greenfield Place Lerwick ZE1 0AQ	
<b>Ministry team</b>	Rev Canon Neil Brice Rev Lewis Shand Smith	Rector ( <i>to 17 November 2024</i> ) Hon Interim Priest-in-Charge ( <i>from 18 November 2024</i> )
	Rev Graham Booth Rev Andrew Elliott Rev Diana Hervey Rev Canon Dr Janet Hilditch Rev Richard King Rev Elizabeth McNab Rev Helen Randall	Hon Assistant Priest Hon Assistant Priest and Curate Hon Assistant Priest Hon Assistant Priest Hon Assistant Priest Hon Assistant Priest Hon Assistant Priest and Curate ( <i>from 17 September 2025,</i> <i>previously Deacon</i> )
	Rev Martin Randall Rev Helen Mary Sage	Hon Assistant Priest Hon Assistant Priest ( <i>from 10 April 2025</i> )
	Rev Ruth Stock	Hon Assistant Priest
	Alma Lewis Jane Logan Joy Whitelaw	Lay Reader Lay Reader Lay Reader Emerita
	Marilyn Pope Wendy Pope	Lay Worship Leader Lay Worship Leader
<b>Vestry Secretary</b>	Marilyn Pope	
<b>Vestry members - charity trustees</b>		
Interim Priest-in-Charge	Rev Lewis Shand Smith	
Elected members	Arabelle Bentley Conrad Ceillam Peter Davis Brian Harris	Vestry Treasurer and Lay Representative

Stephen Leask  
Jane Logan  
William Mycock

Alternate Lay Representative  
to Diocesan Synod

Wendy Pope  
Lawrence Radley  
Rev Martin Randall  
Sharon Taylor

Vestry Chair

**Bankers**

Virgin Money  
106 Commercial Street  
Lerwick  
ZE1 0JJ

**Independent examiner**

Ashley Bland BSc (Hons), ACMA, CGMA, CPFA  
Chartered Management Accountant  
40 Grosvenor Place  
Aberdeen  
AB25 2RE

## Introduction

The church and charity of St Magnus, Lerwick is an incumbency of the Scottish Episcopal Church (SEC)<sup>1</sup> (Registered Charity SC015962), a Province of the Anglican Communion.

St Magnus is established for exclusively charitable purposes, primarily for the advancement of religion and to provide public benefit. It has a close relationship with the church of St Colman, Burravoe on the island of Yell (Registered Charity SC011720), an Independent Congregation of the SEC overseen by the Rector of St Magnus (Interim Priest-in-Charge during a vacancy).

## Governance and management

St Magnus is an unincorporated association governed by a constitution most recently reviewed and updated in 2025. As a congregation of the United Diocese of Aberdeen and Orkney (Registered Charity SC022180), it is also subject to the Code of Canons of the SEC as determined by resolutions of its General Synod.

St Magnus is assisted by the SEC at Diocesan and Provincial levels through the pastoral oversight of the Bishop of Aberdeen and Orkney, provision of central support services, and access to grants and loans from central funds. In return, the church has an obligation to contribute, in proportion to its income, to the running costs of the Diocese and Province through payment of an annual quota. During the year, St Magnus was represented on the Diocesan Synod by eligible clerical members of its Ministry Team and an elected Lay Representative, the latter being also a member of the Provincial General Synod as an elected representative of the Diocese.

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<sup>1</sup> The General Synod of the Scottish Episcopal Church does not accept responsibility for any loss which may arise from reliance on information or expressions of opinion contained in this document.

## Responsibilities of trustees

The trustees of the charity are the members (listed above) of the church's Vestry which is elected by the church's congregation and accountable to the Bishop of the Diocese. The Vestry is responsible for managing and safeguarding the assets of the charity and assisting the Rector or Priest-in-Charge in matters affecting the spiritual welfare of the church and its congregation.

The Vestry is responsible for keeping financial records and ensuring that annual accounts are prepared in accordance with the requirements of the *Charities and Trustee Investment (Scotland) Act 2005* and the *Charities Accounts (Scotland) Regulations 2006* (as amended). It considers the financial and other risks faced by St Magnus and ensures that appropriate risk management procedures are in place to mitigate them, seeking to hold a level of unrestricted reserves that would enable the church to maintain its activities for a reasonable period in the event of a significant reduction in its normal income.

The Vestry met twelve times during the year, working with the Interim Priest-in-Charge and wider ministry team to sustain the church's mission and care for its buildings during a period of transition following the retirement of the Rector in November 2024.

## Activities and achievements

In the spirit of *Micah 6:8*<sup>2</sup>, St Magnus aims to be a welcoming, open and inclusive church that shares God's love by providing an environment in which everyone feels valued, respected and able to thrive; by serving the community; and by caring for creation. As a charge of the SEC with an established choral tradition, it plays a distinctive liturgical and sacramental role amongst the churches of Shetland. Besides offering regular collective worship, it is open all day every day for private prayer and reflection. It attracts many visitors and a steady stream of new members.

Significant developments during the year included:

- drafting and adoption of an amended constitution;
- progress in compiling a parish profile and video in preparation for seeking a new Rector/Priest-in-Charge;
- ordination to the priesthood of Rev Helen Randall;
- provision of safeguarding training for the trustees and ministry team, and appointment of a new PVG Coordinator;
- receipt of an Eco-Congregation Scotland Bronze Award;
- emergency woodworm treatment of the church building;
- relocation of the vestry from the tower, and introduction of measures to reduce the effects of water ingress;
- investigation of requirements for the potential sale of the current rectory;
- receipt of the first tranche of a substantial legacy;
- installation of a digital-giving device for card payments.

The charity's income is primarily dependent on donations received from church members and others through intentional (planned) and incidental (occasional) giving, together with the related tax reclaimed under the Gift Aid scheme. Excluding a substantial legacy, intentional and incidental giving, with eligible Gift Aid (some of it backdated), accounted for £47,863 of total unrestricted income of £57,081 in the reporting year.

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<sup>2</sup> . . . what does the LORD require of you but to do justice, and to love kindness, and to walk humbly with your God?

Expenditure of £44,622 was lower than in recent years, primarily because of the retirement, early in the year, of the Rector (since July 2010), Rev Canon Neil Brice, with consequent reductions in stipend and pension contribution costs. Those savings were offset by the £15,180 cost of emergency woodworm treatment of the church building (£7,530 of which was subsequently recovered in grants).

The trustees were informed in August that a former longstanding member of St Magnus, the late Aileen Robertson, had bequeathed to the charity a one-third share of her estate, from which an interim payment of £120,000 was received shortly before the end of the year. The trustees are conscious that this substantial sum - and more to come - brings with it considerable responsibility to ensure that the bequest is used wisely, after prayerful reflection, to create an enduring legacy.

Meanwhile, notwithstanding the current vacancy arising from the Rector's retirement, and pending the appointment of a successor, the need for regular congregational giving remains as great as ever to cover the charity's day-to-day running costs. In addition, the trustees continue to be acutely aware of pressing needs for substantial expenditure on repairs to the charity's buildings.

**On behalf of the trustees:**



Brian Harris  
Vestry Treasurer

21 November 2025

## Independent examiner's report to the trustees of the Scottish Episcopal Church of St Magnus, Lerwick (Registered Charity SC014584)

I report on the financial statements of the charity for the year from 1 October 2024 to 30 September 2025 which are set out on the following pages.

### Respective responsibilities of the trustees and examiner

The church's trustees (Vestry members) 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 2006 Regulations").

The trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the 2005 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 Regulations. It 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 of 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 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 Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations, have not been met.

Signed and dated:

*Ashley Bland*

5th ~~November~~ <sup>December</sup> 2025  
*AB*

Ashley Bland BSc (Hons), ACMA, CGMA, CPFA  
Chartered Management Accountant  
40 Grosvenor Place  
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AB25 2RE

The Scottish Episcopal Church of St Magnus, Lerwick

Registered Charity SC014584

Receipts and payments accounts for the year from 1 October 2024 to 30 September 2025

Statement of receipts and payments	Notes 1, 2, 3	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds current year £	Total funds previous year £
<b>Receipts</b>						
Donations	4	31,683.41	0.00	5,993.41	37,676.82	37,678.21
Gift Aid tax reclaimed	5	16,179.38	0.00	0.00	16,179.38	0.00
Legacies	6	120,000.00	0.00	0.00	120,000.00	0.00
Grants received	7	5,876.96	0.00	6,977.44	12,854.40	3,533.38
Receipts from fund-raising activities	8	127.00	0.00	0.00	127.00	108.00
Income from investments other than land and buildings	9	14.88	0.00	1,045.44	1,060.32	931.51
Income from land and buildings	10	1,285.00	0.00	0.00	1,285.00	6,901.60
Fees received	11	371.00	0.00	0.00	371.00	1,530.00
Bank account interest etc	12	650.67	0.00	0.00	650.67	1,473.24
Sales of chairs and books		205.00	0.00	61.55	266.55	203.45
Minister's payments for rectory utilities	13	295.00	0.00	0.00	295.00	0.00
Refunds of overpayments on utility bills	13	392.47	0.00	0.00	392.47	771.54
Total receipts		<u>177,080.77</u>	<u>0.00</u>	<u>14,077.84</u>	<u>191,158.61</u>	<u>53,130.93</u>
<b>Payments</b>						
Property letting management costs		0.00	0.00	0.00	0.00	675.10
Repayment of loan		0.00	0.00	0.00	0.00	2,874.96
Fees paid - funeral musicians		0.00	0.00	0.00	0.00	180.00
Payments relating directly to charitable activities	13	34,169.82	180.36	8,436.75	42,786.93	52,650.76
Grants and donations	14	443.00	0.00	1,392.00	1,835.00	820.00
Total payments		<u>34,612.82</u>	<u>180.36</u>	<u>9,828.75</u>	<u>44,621.93</u>	<u>57,200.82</u>
<b>Surplus/(deficit) for the year</b>		<u>142,467.95</u>	<u>(180.36)</u>	<u>4,249.09</u>	<u>146,536.68</u>	<u>(4,069.89)</u>

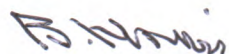
The Scottish Episcopal Church of St Magnus, Lerwick

Registered Charity SC014584

Receipts and payments accounts for the year from 1 October 2024 to 30 September 2025

Statement of balances	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds current year £	Total funds previous year £
<b>Cash funds</b>						
Bank balance at start of year		20,908.55	24,278.77	587.45	45,774.77	49,844.66
Surplus/(deficit) from receipts and payments statement		142,467.95	(180.36)	4,249.09	146,536.68	(4,069.89)
Transfers between funds	2	<u>24,098.41</u>	<u>(24,098.41)</u>			0.00
Bank balance at end of year		<u>187,474.91</u>	<u>0.00</u>	<u>4,836.54</u>	<u>192,311.45</u>	<u>45,774.77</u>
<b>Investments</b>						
	8					
Market value at start of year		396.76	0.00	32,214.02	32,610.78	28,279.64
Unrealised gain/(loss) during year		<u>403.00</u>	<u>0.00</u>	<u>2,965.46</u>	<u>3,368.46</u>	<u>4,331.14</u>
Market value at end of year		<u>799.76</u>	<u>0.00</u>	<u>35,179.48</u>	<u>35,979.24</u>	<u>32,610.78</u>
<b>Cash funds and investments</b>						
Combined value at start of year		21,305.31	24,278.77	32,801.47	78,385.55	78,124.30
Cash surplus/(deficit)		142,467.95	(180.36)	4,249.09	146,536.68	(4,069.89)
Unrealised gain/(loss) on investments		403.00	0.00	2,965.46	3,368.46	4,331.14
Transfers between funds		<u>24,098.41</u>	<u>(24,098.41)</u>			
Combined value at end of year		<u>188,274.67</u>	<u>0.00</u>	<u>40,016.02</u>	<u>228,290.69</u>	<u>78,385.55</u>
<b>Overall movement in funds</b>		<u>166,969.36</u>	<u>(24,278.77)</u>	<u>7,214.55</u>	<b>149,905.14</b>	261.25

On behalf of the trustees:



Brian Harris  
Vestry treasurer

21 November 2025

## The Scottish Episcopal Church of St Magnus, Lerwick

Registered Charity SC014584

### Receipts and payments accounts for the year from 1 October 2024 to 30 September 2025

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Notes to the accounts      £                      £                      £                      £                      £                      £                      £

#### 1. Accounting policies

These accounts have been prepared on a receipts and payments basis. They comprise a summary statement of all monies received and paid by the charity during the year from 1 October 2024 to 30 September 2025, together with a statement of balances.

Fixed assets other than investments are not capitalised. The trustees believe that it is not possible to place market values on the charity's buildings and they are not included in the statement of balances. Those buildings, comprising a church, church hall and rectory, are vested separately in trust on behalf of the charity which is constituted as an unincorporated association.

Insurance cover of the church, church hall and rectory is currently provided by the Ecclesiastical Insurance Office (EIO) up to the following limits:

Church (loss limit)	7,320,000.00
Church hall (loss limit)	3,660,000.00
Rectory (sum insured)	757,006.00

The sum insured for the rectory was reduced by EIO from £923,181 when the premises became unoccupied on the retirement of the Rector in November 2024.

#### 2. Designated funds

Designated funds at 1 October 2024 comprised a buildings fund and a choir fund. Movements in those funds during the year are detailed below. All remaining designated funds were transferred to unrestricted funds on 30 September 2025.

	Buildings fund	Choir fund	Total funds current year	Total funds previous year
Balance at start of year	23,473.63	805.14	24,278.77	23,720.73
Receipts	0.00	0.00	0.00	4,541.60
Payments	0.00	180.36	180.36	3,983.56
Transfer to unrestricted funds	23,473.63	624.78	24,098.41	
Balance at end of year	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>24,278.77</u>
Surplus/(deficit) for the year	<u>0.00</u>	<u>(180.36)</u>	<u>(180.36)</u>	<u>558.04</u>

### 3. Restricted funds

Restricted funds received during the year comprised:

- (a) a monthly contribution of £300.00 to ministry costs from the church of St Colman, Burravoe (for which the Rector of St Magnus is also responsible);
- (b) grants for specific purposes from the SEC (Note 7);
- (c) a grant from the Shetland Churches Council Trust (Note 7);
- (d) income from an investment of 1056 units in the SEC's Unit Trust Pool (UTP) (Note 9);
- (e) proceeds from purchases of books taken on a sale-or-return basis in connection with an exhibition of wall hangings displayed in the church between August and October 2024;
- (f) mission giving collections for payments granted to the Aberlour Children's Charity, the Bishop of Aberdeen and Orkney's Lent Appeal (Days for Girls UK), Cancer Research UK (in memory of Jack Pottinger, a former member of St Magnus), Food For The Way, Mind Your Head, the Scottish Episcopal Institute and Shetland Foodbank (Note 14);
- (g) a collection for a congregational gift to the Rector on his retirement;
- (h) a donation from the North Ness Boys for repairs to the church building (half-share of proceeds of the band's charity concert party at Carnegie Hall, Sandwick on 7 March 2025).

Movements in those funds were as follows:

	(a) Donation	(b) Grants	(c) Grant	(d) Investment	(e) Book sales	(f) Donations	(g) Donations	(h) Donation	Total funds current year	Total funds previous year
Balance at start of year	0.00	164.00	0.00	0.00	203.45	0.00	220.00	0.00	587.45	1,605.91
Receipts	3,600.00	1,977.44	5,000.00	1,045.44	61.55	1,517.00	336.41	540.00	14,077.84	5,798.17
Payments	600.00	2,015.34	5,000.00	0.00	265.00	1,392.00	556.41	0.00	9,828.75	6,816.63
Balance at end of year	<u>3,000.00</u>	<u>126.10</u>	<u>0.00</u>	<u>1,045.44</u>	<u>0.00</u>	<u>125.00</u>	<u>0.00</u>	<u>540.00</u>	<u>4,836.54</u>	<u>587.45</u>
Surplus/(deficit) for the year	<u>3,000.00</u>	<u>(37.90)</u>	<u>0.00</u>	<u>1,045.44</u>	<u>(203.45)</u>	<u>125.00</u>	<u>(220.00)</u>	<u>540.00</u>	<u>4,249.09</u>	<u>(1,018.46)</u>

The balance at the start of the year included in (b) the remainder of a SEC Sunday school grant of £500.00 received from the Diocese of Aberdeen and Orkney in 2020-2021 but previously unspent because of restrictions in place during the COVID-19 pandemic. The end-of-year balance of £125.00 under (f) was awaiting payment to the Scottish Episcopal Institute.

### 4. Donations

Donations received were categorised as follows:

	Unrestricted funds	Restricted funds	Total funds current year	Total funds previous year
Contribution from St Colman, Burravoe for ministry costs	0.00	3,600.00	3,600.00	3,600.00
Incidental (occasional) giving - digital donations	141.00	0.00	141.00	0.00
Incidental giving - foreign currencies	168.85	0.00	168.85	293.28
Incidental giving - one-off donations	2,105.07	540.00	2,645.07	1,225.47
Incidental giving - open plate	1,339.00	0.00	1,339.00	1,170.21
Incidental giving - Soup & Sweet donations	299.00	0.00	299.00	387.00
Incidental giving - St Colman 125th anniversary coach	600.12	0.00	600.12	0.00
Incidental giving - tea donations	616.82	0.00	616.82	574.30
Incidental giving - wall safe	311.55	0.00	311.55	697.95
Intentional (planned) giving - bank transfers	24,110.00	0.00	24,110.00	26,600.00
Intentional giving - weekly envelopes	1,992.00	0.00	1,992.00	2,234.00

Mission giving - for Aberlour Children's Charity	0.00	250.00	250.00	0.00
Mission giving - for Bishop's Lent Appeal	0.00	280.00	280.00	216.00
Mission giving - for Cancer Research UK	0.00	368.00	368.00	0.00
Mission giving - for Food For The Way	0.00	200.00	200.00	0.00
Mission giving - for Mind Your Head	0.00	194.00	194.00	0.00
Mission giving - for Scottish Episcopal Institute	0.00	125.00	125.00	80.00
Mission Giving - for Shetland Foodbank	0.00	100.00	100.00	0.00
Mission giving - for Old St Paul's Church, Edinburgh	0.00	0.00	0.00	380.00
Contributions to retirement gift for Rector	0.00	336.41	336.41	220.00
Total	<u>31,683.41</u>	<u>5,993.41</u>	<u>37,676.82</u>	<u>37,678.21</u>

## 5. Gift Aid

Eligible tax was reclaimed as follows from HMRC under Gift Aid, with interest where relevant, and the Gift Aid Small Donations Scheme (GASDS), in respect of the 2023-2024 and 2024-2025 tax years:

Tax year	Gift Aid	Interest	GASDS	Combined total current year	Combined total previous year
6 April 2024-5 April 2025	6,771.82	82.96	1,446.85	8,301.63	0.00
6 April 2023-5 April 2024	6,469.65	278.52	1,129.58	7,877.75	0.00
Total	<u>13,241.47</u>	<u>361.48</u>	<u>2,576.43</u>	<u>16,179.38</u>	<u>0.00</u>

Gift Aid remains to be claimed on eligible donations received during the period 6 April-30 September 2025.

## 6. Legacies

The trustees were informed in August 2025 that the late Aileen Robertson, a former longstanding member of St Magnus, had bequeathed to the church a one-third share of the residual value of her estate. An interim payment of £120,000.00 was received on 24 September.

## 7. Grants received

Grants were received as follows from the SEC's Diocese of Aberdeen and Orkney or trusts managed by or related to the Diocese, the Shetland Churches Council Trust and the Listed Places of Worship Grant Scheme:

Source	Amount	Purpose	Previous year
Diocese of Aberdeen and Orkney	1,000.00	Restricted - SEC travel grant	0.00
Diocese of Aberdeen and Orkney	977.44	Restricted - SEC stipend support grant	0.00
Dr John Anderson's Will Trust	3,000.00	Unrestricted	3,000.00
Powell Trust	331.06	Unrestricted	282.52
Powell Trust	0.00	Unrestricted	251.36
Shetland Churches Council Trust	5,000.00	Restricted	0.00
Listed Places of Worship Grant Scheme (LPWG)	2,545.90	Unrestricted	0.00
Total	<u>12,854.40</u>		<u>3,533.88</u>

The Powell Trust is a bequest to the Diocese of Aberdeen, invested in the SEC's UTP, the income from which is shared between St Magnus, Lerwick (52%) and St Olaf, Kirkwall (48%). The second of two annual payments, of approximately £276 due to St Magnus in August 2025, remains to be received.

A grant of £5000.00 was awarded to St Magnus by the Shetland Churches Council Trust as a contribution towards the cost of emergency treatment of an active woodworm infestation of roof timbers and other parts of the church building.

The LPWG Scheme reimburses VAT paid on eligible repairs to qualifying places of worship that are classed as Listed Buildings.

## 8. Fund-raising activities

Receipts from fund-raising activities were as follows:

Activity	Receipts	Expenses	Previous year receipts	Previous year expenses
Soup & Sweet (8 Mar 2025) - raffle ticket sales	127.00	0.00	108.00	0.00
Total	<u>127.00</u>	<u>0.00</u>	<u>108.00</u>	<u>0.00</u>

## 9. Income from investments

The charity's investments comprise holdings of 1056 units in the SEC's UTP and 104 shares in Banco Santander SA. The UTP holding was purchased with funds from a bequest to St Magnus in the will of Miss Mary Foster of the Island of Vaile, Shetland, who died in 1969. Miss Foster's bequest was provided to St Magnus "for augmentation of the Rector's stipend". ("Augmentation" in this context is understood to mean "contribution to" as distinct from "supplementation of" the stipend.)

	Unrestricted funds Santander shares * (104)	Restricted funds SEC UTP ** (1056 units)	Combined funds total investments	Previous year total investments
Market value at start of year	396.76	32,214.02	32,610.78	28,279.64
Unrealised gain/(loss) during year	403.00	2,965.46	3,368.46	4,331.14
Market value at end of year	<u>799.76</u>	<u>35,179.48</u>	<u>35,979.24</u>	<u>32,610.78</u>
Dividends received during year	<u>14.88</u>	<u>1,045.44</u>	<u>1,060.32</u>	<u>931.51</u>

\* Of values £3.8150 and £7.6900 per share on 30 September 2024 and 30 September 2025 respectively.

\*\* Of values £30.5057 and £33.3139 per unit on 30 September 2024 and 30 September 2025 respectively.

## 10. Income from land and buildings

Income from land and buildings was derived from hirings of the church or church hall. Earlier letting of the rectory had ceased during the previous accounting year when the tenancy ended on 6 September 2024.

	Current year	Previous year
Hire of church	20.00	0.00
Hire of church hall - occasional	635.00	890.00
Hire of church hall - regular	630.00	1,470.00
Rectory rental income (gross)	0.00	4,541.60
Total receipts	<u>1,285.00</u>	<u>6,901.60</u>

## 11. Fees received

	Current year	Previous year
Funeral charges	300.00	1,350.00
Funeral musicians' fees	0.00	180.00
Cruise ship tour groups levy *	71.00	0.00
Total fees received	<u>371.00</u>	<u>1,530.00</u>
Funeral musicians' fees paid	0.00	180.00
Net fees retained	<u>371.00</u>	<u>1,350.00</u>

\* At the suggestion of a local guide, third-party agents that organise shore excursions for cruise ship passengers were invited to consider making a contribution of £1 per person for group visits to St Magnus. Although agreed in principle by the agents, most guides were subsequently instructed to omit entry to St Magnus from their tours, few payments were received and the arrangement was discontinued.

## 12. Bank account interest etc

	Current year	Previous year
Bank account interest	596.80	1,454.16
Cashback on debit card purchases	11.50	3.01
Commission payments from Easyfundraising	42.37	16.07
Total	<u>650.67</u>	<u>1,473.24</u>

## 13. Payments relating directly to charitable activities

Payments relating to the church's charitable activities were categorised as follows:

	Unrestricted funds	Designated funds	Restricted funds	Combined funds	Previous year combined funds
Quota - diocesan and provincial	5,661.20	0.00	0.00	5,661.20	3,733.20
Minister's expenses - travel - curate	0.00	0.00	873.90	873.90	1,319.40
Minister's expenses - travel - rector	0.00	0.00	0.00	0.00	1,037.65
Rector - stipend (including Income Tax and NI)	791.28	0.00	1,577.44	2,368.72	17,815.05
Rector - pension	1,379.88	0.00	0.00	1,379.88	10,429.92
Rector's retirement gift	0.00	0.00	556.41	556.41	0.00
Professional fees - buildings	0.00	0.00	0.00	0.00	3,180.00
Repairs and maintenance - church	11,165.50	0.00	5,000.00	16,165.50	102.00
Repairs and maintenance - hall	0.00	0.00	0.00	0.00	206.79
Repairs and maintenance - rectory	0.00	0.00	0.00	0.00	1,024.57
Supplies and services - choir	0.00	180.36	0.00	180.36	433.50
Supplies and services - church	1,697.33	0.00	0.00	1,697.33	1,070.05
Supplies and services - hall	379.46	0.00	0.00	379.46	178.92
Supplies and services - office	518.03	0.00	0.00	518.03	556.54
Supplies and services - publicity	218.86	0.00	0.00	218.86	269.35
Supplies and services - Sunday school	176.00	0.00	164.00	340.00	310.00
Supplies and services - St Colman 125th anniversary co.	750.15	0.00	0.00	750.15	0.00

Digital donation costs - equipment purchase	482.00	0.00	0.00	482.00	0.00
Digital donation costs - service fees	45.00	0.00	0.00	45.00	0.00
Digital donation costs - commission charges	3.81	0.00	0.00	3.81	0.00
Utilities etc - broadband - church and hall	460.80	0.00	0.00	460.80	460.80
Utilities etc - Council Tax - rectory *	298.48	0.00	0.00	298.48	2,404.11
Utilities etc - district heating - church	2,264.00	0.00	0.00	2,264.00	1,272.00
Utilities etc - district heating - hall	728.00	0.00	0.00	728.00	812.00
Utilities etc - district heating - rectory **	844.58	0.00	0.00	844.58	0.00
Utilities etc - electricity - church and hall	814.02	0.00	0.00	814.02	1,901.34
Utilities etc - electricity - rectory **	412.35	0.00	0.00	412.35	0.00
Utilities etc - insurance - church and hall	2,992.24	0.00	0.00	2,992.24	2,940.41
Utilities etc - insurance - rectory	2,027.85	0.00	0.00	2,027.85	1,018.16
Utilities etc - telephone - rectory office	0.00	0.00	0.00	0.00	175.00
Utilities etc - telephone - clergy mobile	9.00	0.00	0.00	9.00	0.00
Purchase at cost of books sold	50.00	0.00	265.00	315.00	0.00
Total payments	<u>34,169.82</u>	<u>180.36</u>	<u>8,436.75</u>	<u>42,786.93</u>	<u>52,650.76</u>

\* From 7 November 2024, on its being vacated by the retirement of the Rector, the rectory became exempt from Council Tax as a property "empty waiting to be occupied by a minister of religion".  
A refund of £392.47 was received from Shetland Islands Council on 22 November 2024.

\*\* Following the end in September 2024 of the former letting of the rectory to tenants, and pending the Rector's retirement in November, district heating and electricity bills for the period 6 September-6 November were paid by the church, but reimbursed in full by the Rector.

#### 14. Mission giving payments granted

Donations were made to other organisations as follows:

Recipient	Unrestricted funds	Restricted funds	Combined funds	Previous year combined funds
Aberlour Children's Charity	62.50	250.00	312.50	0.00
Bishop of Aberdeen and Orkney's Lent Appeal (Days for Girls UK)	70.00	280.00	350.00	270.00
Cancer Research UK (in memory of Jack Pottinger)	92.00	368.00	460.00	0.00
Food For The Way	50.00	200.00	250.00	0.00
Mind Your Head	43.50	194.00	237.50	0.00
Shetland Foodbank	25.00	100.00	125.00	0.00
Shetland Salvation Army Community Polytunnel Project	100.00	0.00	100.00	0.00
Old St Paul's Church, Edinburgh	0.00	0.00	0.00	450.00
Scottish Episcopal Institute	0.00	0.00	0.00	100.00
Total	<u>443.00</u>	<u>1,392.00</u>	<u>1,835.00</u>	<u>820.00</u>

With the exception of the payment to the Shetland Salvation Army Community Polytunnel Project, each of the above donations comprised a collection of restricted funds for that purpose, to which was added a sum equivalent to the eligible Gift Aid that would be reclaimed on those receipts.

## **15. Debtors**

A payment of approximately £276 from the Powell Trust (Note 7), due to St Magnus in August 2025, is outstanding.

Gift Aid remains to be claimed on eligible donations received during the period 6 April-30 September 2025.

The £348.50 remaining balance of a credit note (originally £381.50) for expenditure at GTS Central Ltd, Lerwick (IT services, safety equipment and office supplies) was spent during the year.

## **16. Payments to trustees**

The Rector of St Magnus (and St Colman, Burravoe) received pro rata payments of 55% (£18,143.40) of the SEC's standard annual stipend for full-time clergy, and 100% (£10,622.16) of the full stipend's associated contribution to the SEC Pension Fund, for the period 1 October-17 November 2024 only, £2,368.72 and £1,379.88 respectively in total. Reverend Canon Neil Brice resigned his office (held since 1 July 2010) on retiring from the SEC on the latter date. No travel expenses were paid to him during the accounting year.

No payments were made to other trustees apart from occasional reimbursements for purchases made on behalf of the church.