

The Church of Scotland

**ST. MARTIN'S PARISH CHURCH OF SCOTLAND
PORTOBELLO, EDINBURGH**

**RECEIPTS AND PAYMENTS ACCOUNTS
YEAR TO 31 DECEMBER 2024**

Congregation No: 010095

Charity No: SC 013918

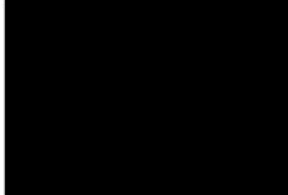
Reference and Administrative Information

Charity Name: **St. Martin's Church of Scotland, Portobello, Edinburgh**

Charity Registration Number: SC013918

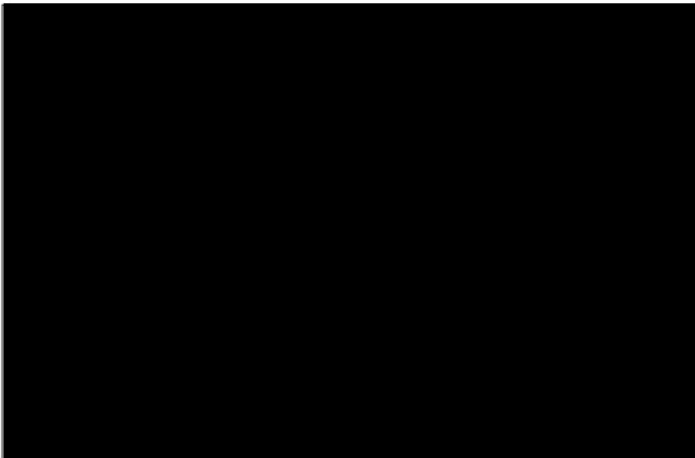
Congregation Reference No: 010095

Contact Address:



Trustees who served during 2024

Kirk Session Members

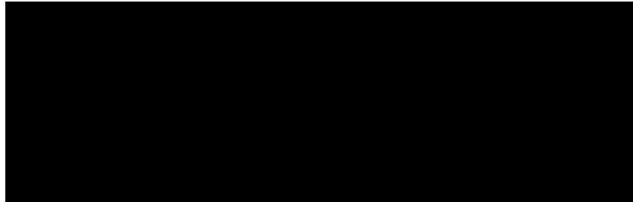


Principal Office-bearers

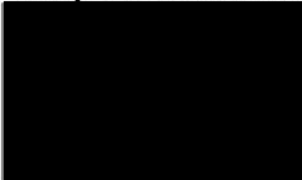
Minister:

Session Clerk:

Church Treasurer:



Independent Examiner



Bankers

The Royal Bank of Scotland,
Edinburgh Portobello Branch
12 Bridge Street
Musselburgh
EH21 6AH

Trustees' Annual Report Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

Under the Unitary Constitution the work of the Kirk Session is undertaken by four teams made up of Elders and congregational members. The teams are namely: Property, Finance, Worship and Hospitality.

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 in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

We have our weekly Service of Worship on a Sunday, and now have Holy Communion every three months. We are still broadcasting our Sunday Service on various outlets, and these Services are being seen worldwide, with people from around ten countries joining us for Sunday worship. At Christmas we sell bows for our Christmas tree and receive cards from our members, rather than giving individual cards, which include a donation. These donations plus our Christmas Eve and Christmas Day offerings are split between two charities, one in Scotland and one abroad. Part of these amounts was outstanding at the year end.

We continue to work hard to serve our local community and our monthly community cinema continues to show the latest films available and is free to anyone. We also provide free juice and ice cream. Every Wednesday we hold a free coffee morning and people are welcome to pop in for a coffee and a chat.

The groups which meet in the Church continue to function well. Are You Still Game meets once a month on a Friday with a very varied agenda and this has proved to be a well-attended afternoon of fun. Our craft group meets monthly and our bi-weekly singing group, which has around 20 members, is now in its third year.

Since February we have been joined by [REDACTED] from the Presbyterian Church of Nigeria, on a familiarisation placement and [REDACTED] has started a weekly prayer meeting and a weekly bible study.

We continue to have strong ties with our local primary school, community centre and nursing home and work well with other community organisations and ecumenical partners.

Trustees' Annual Report

Year ended 31 December 2024

Financial Review

Our principal source of income is congregation members' offerings. Many of our members have continued to donate directly through the Bank, and we are very grateful for this as it helps to maintain a regular income stream. A proportion of these are gift aided, and the tax recovered is an important source of income.

We held a Christmas Fair in November 2024 and it was great to see the Church buzzing with activity once again whilst raising £2,883.

We received £8,576 from the investment held by the General Trustees on the congregation's behalf in the Consolidated Fabric Fund Revenue account. (See Appendix). We may use this fund to cover repairs and maintenance costs, and also property insurance and heat and light.

In 2023 the family of church members kindly donated £5,000 in their memory and specifically asked that these funds be used to upgrade the Church audio visual system. This work was undertaken during 2024 and the accounts show the restricted fund brought forward at the beginning of the year being fully spent.

Last year's review referred to the decision to upgrade our CCTV system, due to a spell of vandalism. This work, including new additional cameras to ensure the whole of the Church's property is covered, was completed and paid for in 2024, costing £3,511. This cost, along with the other fabric expenditure on the church and the manse which amounts to £2,493, will be recovered from the Consolidated Fabric Fund Revenue account, as described above.

Reserves Policy

By 31 December 2024 our reserves had decreased to £16,871 and it was decided to amalgamate the general and fabric funds. The Kirk Session will discuss what steps might be taken to improve the financial position in 2025, including making further draw downs from the available funds in the Consolidated Fabric Fund.

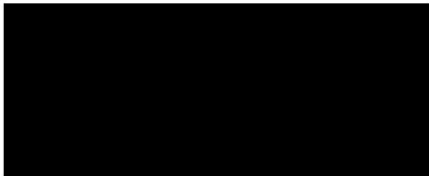
Trustees' Annual Report

Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

12 March 2025

**ST. MARTIN'S CHURCH OF SCOTLAND, PORTOBELLO, EDINBURGH
SC 013918**

Independent examiner's report to the trustees of St. Martin's Parish Church

I report on the financial statements for the year ended 31 December 2024 set out on pages 6 to 12.

Respective responsibilities of the trustees and the independent examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply.

It is my responsibility to examine the financial statements under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

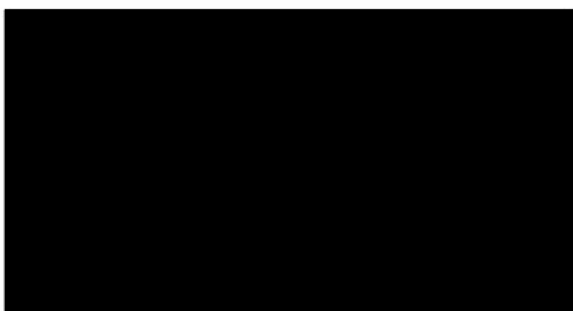
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in, any material, respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and,
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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 financial statements to be reached.



12 March 2025

ST. MARTIN'S CHURCH OF SCOTLAND
PORTOBELLO, EDINBURGH
Receipts and Payments Account
Year ended 31 December 2024

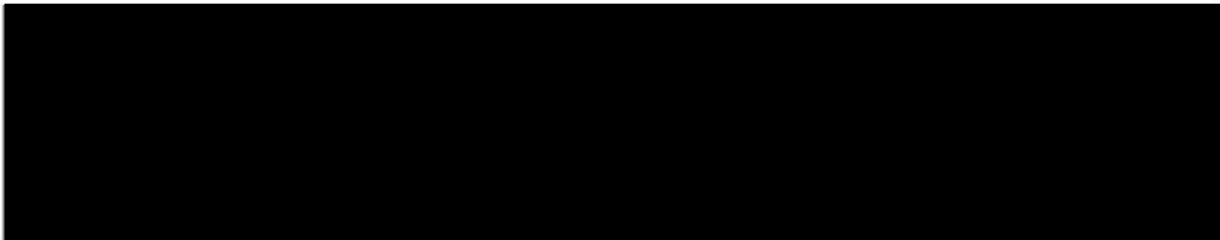
	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations	5	21,670	1,258	22,928	24,940
Fundraising Events	6	2,883	-	2,883	3,156
Bank & deposit interest		272	-	272	274
Transfer from Fabric Fund (Per Appendix)		8,576	-	8,576	-
<u>Total Receipts</u>		<u>33,401</u>	<u>1,258</u>	<u>34,659</u>	<u>28,370</u>
Costs of generating funds	7	82	-	82	157
Charitable activities	8	35,709	5,733	41,442	35,174
Governance costs	9	250	-	250	220
<u>Total Payments</u>		<u>36,041</u>	<u>5,733</u>	<u>41,774</u>	<u>35,551</u>
Excess of Payments over Receipts For the year		<u>(2,640)</u>	<u>(4,475)</u>	<u>(7,115)</u>	<u>(7,181)</u>

ST. MARTIN'S CHURCH OF SCOTLAND
PORTOBELLO, EDINBURGH
Statement of Balances
As at 31 December 2024

	Unrestricted & Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Bank & Deposit balances				
As at 1 January 2024	19,328	4,658	23,986	31,167
Movement in year				
Excess of payments over receipts for the year	(2,640)	(4,475)	(7,115)	(7,181)
As at 31 December 2024	<u>16,688</u>	<u>183</u>	<u>16,871</u>	<u>23,986</u>

The accounts were approved by the Kirk Session and Financial Board on 12 March 2025

For and on behalf of the Kirk Session



ST. MARTIN'S CHURCH OF SCOTLAND
PORTOBELLO, EDINBURGH
Year to 31 December 2024
Notes to the Accounts

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the church.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Trustees remuneration and related party transactions

Our Cleaners, [REDACTED] and [REDACTED] were each paid £1,930 for the year ending 31 December 2024. (2023: £1,633)

During the year the Minister [REDACTED] was paid £2,657 as a reimbursement of out of pocket expenses. This covered travelling expenses, mobile phone, manse repairs, webservices and the purchase of a trolley.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the church during the year.

4. Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 December 2024 £
<u>Unrestricted Funds</u>					
General fund	17,006	33,401	36,041	2,322	16,688
Designated Fabric Fund	2,322	-	-	(2,322)	-
	<u>19,328</u>	<u>33,401</u>	<u>36,041</u>	<u>-</u>	<u>16,688</u>
<u>Restricted Funds</u>					
AV Equipment Fund	4,759	-	4,759	-	-
Special Collections	(101)	1,258	974	-	183
	<u>4,658</u>	<u>1,258</u>	<u>5,733</u>	<u>-</u>	<u>183</u>
Total Funds	<u>23,986</u>	<u>34,659</u>	<u>41,774</u>	<u>-</u>	<u>16,871</u>

ST. MARTIN'S CHURCH OF SCOTLAND
PORTOBELLO, EDINBURGH
Year to 31 December 2024
Notes to the Accounts

4. Movements in Funds (continued)

Designated Funds

Fabric Fund

This fund was specifically set aside to assist in the financing of any major expenditure or new items in maintaining the upkeep of the Church. However the Church's General Fund has now dropped to a level where it has been decided to amalgamate these funds.

Restricted funds

Audio visual equipment fund

During the year to 31 December 2023 £5,000 was donated to the Church specifically to be used for the purchase and upgrading of the audio visual equipment. This took place during 2024.

Special collections

These are collections taken up to be donated to specific charities and not to Church funds. The Christmas 2023 collection was not included in income until 2024 and £183 of the Christmas income in 2024 was not remitted to the chosen charities at the year end.

5. Analysis of donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
FWO Scheme (non-gift aid)	2,508	-	2,508	3,466
Gift Aid Donations	8,170	-	8,170	7,338
Tax recovered on gift aid donations	3,551	-	3,551	3,382
Ordinary offerings (open plate)	3,711	-	3,711	3,252
Weddings, funerals & christenings	450	-	450	850
Sunday teas	624	-	624	472
Coffee mornings	616	-	616	702
Election fee	700	-	700	-
Hall let	80	-	80	-
Donation for AV equipment	-	-	-	5,000
Other offerings & donations	1,260	-	1,260	277
Christmas tree bows	-	183	183	91
Special Collections	-	1,075	1,075	110
	<u>21,670</u>	<u>1,258</u>	<u>22,928</u>	<u>24,940</u>

6. Fundraising events

Christmas Fair	<u>2,883</u>	<u>-</u>	<u>2,883</u>	<u>3,156</u>
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ST. MARTIN'S CHURCH OF SCOTLAND
PORTOBELLO, EDINBURGH
Year to 31 December 2024
Notes to the Accounts

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023
7. Cost of generating funds				
Offering envelopes	82	-	82	157
	<hr/>	<hr/>	<hr/>	<hr/>
8. Charitable activities				
Giving to Grow	12,101	-	12,101	8,090
Presbytery dues	243	-	243	193
Minster's Travel	1,537	-	1,537	656
Cleaner's salary	3,861	-	3,861	3,267
Cleaning materials	786	-	786	73
Church repairs & maintenance	4,273	-	4,273	8,768
Commemorative vases	-	-	-	216
Audio visual costs	7	4759	4,766	241
10 year anniversary buffet	-	-	-	760
Trolley	478	-	478	-
Laptop	-	-	-	599
Manse council tax	3,136	-	3,136	3,063
Manse repairs & maintenance	1,731	-	1,731	957
Heat & light	2,868	-	2,868	3,653
Insurances	1,251	-	1,251	796
Copyright licences and music	1,862	-	1,862	802
Miscellaneous expenses	234	-	234	265
Printing, stationery and postage	33	-	33	239
Broadband	720	-	720	720
Telephone	132	-	132	120
Website	206	-	206	144
Community donation	250	-	250	250
Special collections 2023	-	422	422	1251
Special collections 2024	-	552	552	-
	<hr/>	<hr/>	<hr/>	<hr/>
	35,709	5,733	41,442	35,174
	<hr/>	<hr/>	<hr/>	<hr/>
9. Governance costs				
Independent examiner's fee	250	-	250	220
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ST. MARTIN'S CHURCH OF SCOTLAND
PORTOBELLO, EDINBURGH
Year to 31 December 2024
Notes to the Accounts

10. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund, which bears the costs of all ministers' stipends and employer's contributions for National Insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884

11. Collections for Third Parties

	2024	2023
	£	£
St Columba's Hospice	228	250
Brunstane Primary School	-	600
Holy Land Institute of the Deaf	-	251
Earl Haig Poppy Fund	120	150
The New Bethel Presbyterian Church of Nigeria, Oshiri	204	-
	<u>552</u>	<u>1,251</u>
	<u><u>552</u></u>	<u><u>1,251</u></u>

ST. MARTIN'S CHURCH OF SCOTLAND
PORTOBELLO, EDINBURGH
Year to 31 December 2024
APPENDIX

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

CAPITAL ACCOUNT

		2024	2023
		£	£
Balance at 1 January		84,424	84,424
Balance at 31 December		<u>84,424</u>	<u>84,424</u>
Cost of Investments at 31 December 2023	Units	2024	2023
		£	£
Consolidated Fabric Fund – Capital- Growth Fund	269	1,418	1,418
Deposited funds		83,006	83,006
Credit balances held at cost at 31 December 2024		<u>84,424</u>	<u>84,424</u>
Market Value of Investments at 31 December 2023			
Consolidated Fabric Fund – Capital- Growth Fund	269	1,716	1,568
Deposited Funds		83,006	83,006
Market Value of balances at 31 December 2024		<u>84,722</u>	<u>84,459</u>

REVENUE ACCOUNT – Consolidated Fabric fund

	2024	2023
	£	£
Balance at 1 January	36,288	32,714
Interest received in year	6,090	4,152
Investment income	36	32
Transferred to Church funds	(8,576)	-
Late costs from property purchase	-	(480)
Administration charges	(424)	(130)
Balance at 31 December	<u>33,414</u>	<u>36,288</u>