

Augustine United Church

Trustees Report and Unaudited Financial Statements

For the year ended 31 December 2024

Charity Number SC000385

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Office bearers and professional advisers

Annual Report 2024

Office bearers and professional advisers

The Board of Trustees

Ms. Hanna Albrecht (resigned 31st December 2024)

Revd. Fiona Bennett

Mrs. Linda Harrison

Revd. Maxwell Reay

Dr. Ewen Harley

Mr. Tyler McNeil

Mr. Thomas McPolin

Mr. Denis Mallon

Ms. Sheila Storrier (resigned 31st December 2023)

Ms. Katrina Tweedie (resigned 31st December 2023)

Dr. Jo Clifford (appointed 1st January 2025)

Ms. Moria Holmes (appointed 1st January 2025)

Dr. Sian Joyner (appointed 1st January 2025)

Mr. Jim Kerr (appointed 1st January 2025)

Charity Secretary

Mrs. Linda Harrison

Principal Address

41 George IV Bridge

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EH1 1EL

Independent Examiner

Jaslin Bhagrath

Henderson Loggie LLP

Stamp Office

Level 5

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Bankers

Co-Operative Bank

P.O. Box 250

Skelmersdale

WN8 6WT

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2024.

Structure, governance and management

Augustine United Church (AUC) is an unincorporated trust and a registered charity, number SC 000385. As a congregation of the United Reformed Church (URC), day-to-day oversight of church life is exercised by a Church Council Meeting consisting of the elders, office bearers and the ministers who are the Trustees, elected by the authoritative meeting of the church members known as Church Meeting.

The members of Church Council each link with the eight Church Life Ministry Teams (CLMTs). Each Church Life Ministry Team takes responsibility for an area for Church Life, ensuring that members, associates and friends of AUC have opportunities to engage with all areas of Church Life. The areas of Church Life which the Teams are responsible for are: Centre, Property & Finance; Children & Youth; Worship & Christian Education; Communication; Justice & Peace; LGBTQI+ Ministry (Our Tribe); Pastoral Care; Visitors & Heritage.

The CLMTs ensure that the opportunities they enable are steered by annual priorities and guiding principles set every three years with agreement of Church Meeting. Report on the work of each CLMT at Church Council meetings and Church Meetings, enables joined up thinking across opportunities in Church Life.

There had been no new Elders elected in December 2023, with members challenged to consider a call to Eldership, with presentations during two Church Meetings early and later in 2024 to help understanding across the congregation.

As 2024 drew to a close, one Elder stepped back from Church Council, having been called to serve the Iona Community for a year. This Elder had served in convening the Justice & Peace Church Life Ministry Team. The Church Secretary, as the Assistant Safeguarding Coordinator, continues to work closely with the Safeguarding Officer and reports to Church Council at each meeting. We were delighted to receive nominations from four to stand as Elders on Church Council from January 2025, all of whom were elected at the December Church Meeting.

The Church Council have met monthly in advance of the Church Meeting on eleven occasions during 2024. Training opportunities have been offered across the year, including those from the congregation, with Elders attending according to their areas of skills and interests. These opportunities included: Single Friendly Church, Carbon Literacy Course, 'Becoming a Better Listener', and the Legacies of Slavery Book Group.

Safeguarding continues to be a high priority for the church, with a regular agenda item appearing at all Church Council meetings. All those who work with our children and adults at risk and all Trustees had received their training, with three-yearly refresher training in early 2026.

Who we are

AUC brings together Christians from Congregational, Presbyterian, Churches of Christ and the Metropolitan Community Church. It is part of a Local Ecumenical Covenant with St Columba's-by-the-Castle (Scottish Episcopal Church) and Greyfriars Kirk (Church of Scotland), with whom it is committed to work to establish a united and positive Christian presence in the centre of Edinburgh. The Church Centre ('Centre') situated on George IV Bridge offers a permanent home to Christian Aid and Jubilee Scotland. We welcome in the name of Christ all who wish to use our building for the promotion of peace, freedom of thought and freedom of expression.

Augustine United Church is an active, inclusive Christian community.

We affirm and include people of all ages, abilities, sexualities, gender identities, races and faiths. Our purpose is to worship, work and grow together to promote justice and wellbeing in our lives, community and globally.

2024/25 Priorities

Throughout 2024, each of the Church Life Ministry Teams has continued to build on the work of the Shaping a Healthy Future (SHF) priorities, developed with all church and associate members through a re-visioning of our mission and ministry priorities towards the end of 2022.

The logo of AUC is a dandelion; a mustard seed (Matt 13) of 21st century Scotland. The Mustard seed is a picture of God's Kingdom, which is God's Dream for the world. As a community of Jesus' disciples, we are called to work together to be transformed into God's Dream and to act as a witness, catalyst and co-worker with the Spirit to enable this transformation in all the world.

During 2024, one of the members was given dandelion material. Creatively, this was turned into a patchwork cloth for the Communion Table, adding 'crazy quilted' cotton scraps that had been donated by many across the congregation to surround the dandelions, bringing the essence of our witness, mission and action to the heart of Christ's remembrance meal. The cloth was dedicated on the first Sunday in 2025, a fitting act for the AUC community at the beginning of a new year.

As a community of Jesus' Disciples, we are called to be a Dandelion Church; a taste and sign of God's Dream and community which equips ourselves as members to share and build God's Dream in all the world. Guiding Principles, offering direction in which to develop the life and functions of our Dandelion Church emerged from our Away Day together in November, and become our priorities for 2023/25:

We believe God is calling us to be a church community which strives to be:

- Inclusive; intentionally Inclusive in how we function and promoting and developing inclusivity in our lives and world.
- Growing; continually growing reflecting on insight and oversight.
- Evangelistic; actively seeking to discover, articulate and share in Jesus' Gospel for all life (humanity and planet) contextually.
- Worshipping; continually developing inclusive worship, which regularly marks themes of social justice.
- An open Siblinghood; intentionally developing and nurturing supportive relationships within AUC.
- Collaborating; deliberately working in partnership with other churches, faiths and organisations.

As each of our eight CLMTs continued to develop their work through these Guiding Principles in 2023, forward momentum has been enlivened with renewed energy, building on all that is good. CLMTs have moved the areas they serve forward with commitment and dedication throughout 2024. Our centre ministry has been supported to grow through the continuing diligence of our Centre Manager and Staff. Church Council have maintained the oversight for the progression of our *Shaping a Healthy Future* priorities in this changing world.

It is our intention to continue to grow and develop the work of the church in 2025, looking forward to our future as we work through these Guiding Principles, learning and growing, to review and continue re-visioning in 2025, when we will revisit our learning and growth to set our priorities for 2026-28.

Things to celebrate in 2024

Four came into membership during the year, with one much-loved and active member of the community passing, taking church membership to 98. We celebrate the lives of all those who join and change us, the service offered by our active members and friends, and all those who have gone before.

Many other things have been celebrated and highlighted in 2024, with these examples giving a flavour of the range of ministry and mission AUC touches, as individuals and a congregation, we:

- Joined the Metropolitan Community Church in celebrating 50 years of ministering in Europe at the turn of the year.
- Celebrated LGBT+ History Month throughout February, particularly through a day of Narratives of Joy and Celebration on a Saturday in mid-February.
- Some from TLC Youth attended the URC Youth Assembly.
- Enjoyed the newly refurbished pantry, which eases the preparation of teas and coffees following worship on each Sunday.

Trustees' report for the year ended 31 December 2024

Augustine United Church
Unaudited Financial Statements
Year ended 31 December 2024

- Were encouraged to *Get to know Jesus better* in Lent with podcasts from Dr John Dominic Crossan.
- Welcomed the new Moderator of the URC National Synod of Scotland, at her induction in February and joining with us for worship on Easter Sunday.
- Marked Transgender Day of Visibility, which fell on Easter Sunday.
- Took part in The Big Plastic Count, and World Earth Day activities.
- Offered a Carbon Literacy Course over three weeks.
- Encouraged voting in the General Election 2024, raising awareness of the new procedures for identification at the Polling Stations.
- Held two Afternoon Tea events, welcoming some who find it less easy to be in church on a Sunday with many from the congregation who had heard how good the cakes were.
- A book group considered 'What White People Can Do Next: From allyship to coalition' by Emma Dabiri as a follow up to the Legacies of Slavery Group who had met in 2023.
- Received updates from the Equality Network on Scottish LGBTI rights and progress of the legislation on Conversion Practices.
- Ran an Eco-evaluation Survey, as we prepare to look beyond our Eco-congregation Silver Award.
- Held a joint service in September to say farewell to the Revd David Paton-Williams, Rector of St Columba's by the Castle, with use of the gallery required to seat all who attended.
- Took part in Edinburgh Doors Open at the end of September, with building users present and a Peace & Justice Legacies of Slavery Quiz.
- Some attended the Scottish Trans Conference in November.
- During December, held an AUC Christmas Lunch; a Sunday Gift Service, in support of the Royal Edinburgh Hospital Chaplaincy, Christian Aid and Edinburgh Direct Aid, FreshStart, with a modern approach to the Nativity by Junior Church; held a Service of the Longest Night; were invited to the Service of lessons and carols at Greyfriars Kirk and the Watchnight Service at St Cuthberts on Christmas Eve; and held a Christmas Day service.

The congregation have taken part in many events, using our creative gifts to offer back to God, we:

- Reflected on the Eric Liddell 100 with Morningside United Church, his 'home' church.
- Held a picnic on The Meadows, for young and old alike, with packed picnic bags ordered in advance.
- Took part in Pride Edinburgh, joined by friends and supporters from Northern Lights MCC (Newcastle), Glasgow and North London MCCs, the Sisters of Perpetual Indulgence, Edinburgh Methodist Church, and several Episcopal churches, a university Chaplain and the Moderator of the URC Synod of Scotland.
- Members of the church took part in Fringe events.
- Our Tribe were asked to take part in Edinburgh's 900th anniversary celebrations through an art exhibition, organised by the Ukrainian St Margaret's Saturday School, supporting the education of children from Ukraine within Edinburgh and beyond.
- Two Elders raised funds for AUC in the Big Stroll and on the shorter route, part of Edinburgh's Kiltwalk events.
- TLC Youth went on a trip to Aberdeen to visit the 'Spirit of Justice' exhibition, of work by Revd Elizabeth Gray-King, hosted by Aberdeen URC in partnership with Aberdeen Methodist Church.
- Held a Christmas Tree decorating event with carol singing, alongside writing cards on behalf of Amnesty International.
- Hosted a Christmas Evening for Gaza in partnership with the Amos Trust. Held a Coffee Morning to raise funds for OUTPatients, the UK's LGBTQI+ Cancer Charity, offered in partnership with the Sisters of Perpetual Indulgence.
- Some took part in Carol singing at the Farmers Market on Castle Terrace.

And once again, throughout the year, we have read of current issues and events through our excellent bi-monthly magazine Seeds. The current edition can be found on the [Augustine United Church website](#).

Each Church Life Ministry Team was asked to consider their main achievements in 2024 to recognise the breadth of mission and ministry opportunities undertaken across AUC, for those within our congregation and with the wider community in our city location.

Centre, Finance & Property (CF&P) considered their main achievements of 2024 to be:

- The full renovation of our pantry which is used to provide refreshments to the congregation and many users of the building
- Improving the networking in the building with a new fibre broadband link
- Some redecoration of the public areas of the building in the early part of the year
- Supporting Christian Aid with their major office re-fit
- Installation of secondary glazing in the Sanctuary
- Installation of hand dryers in toilets to reduce financial and carbon cost
- Renewed energy contracts to get best deal with 100% renewable electricity
- Bespoke fire warden training for staff and congregational caretakers created and delivered
- Removal of rotten beams in the tower and maintenance of stonework on roof
- Solving the recurrent problem with our drains and putting in place a maintenance plan to prevent future issues
- Switching our banking to ethical providers
- Continuing to be Real Living Wage employer

The **Communications CLMT** considered their main achievements of 2024 to be:

- The publication of our church magazine *Seeds*, featuring articles on crucial topics such as climate emergency, social justice, and LGBTQ+ ministry. *Seeds* represents collaboration with the wider URC to share news and articles, fostering inclusivity within the broader church community.
- Maintenance and improvement of our live streaming facilities, ensuring accessibility for all members, continually enhancing our outreach. These efforts have allowed us to actively share and engage with a broader audience, fostering a culture of evangelism.
- Working closely with the Visitor & Heritage, Worship and Our Tribe ministry teams, demonstrating our commitment to open collaboration, fostering a sense of community and support within our church.
- Engagement and outreach efforts, via website and social channels, allowing us to reach a wider audience and encourage participation in church activities, furthering our mission to be a church community that continually grows and evolves in service.
- Recruiting a new member who will support and enhance our social media presence into 2025.

The **Children & Young People CLMT** considered their main achievements of 2024 for **Junior Church** to be:

- Provided bespoke curriculum to encourage learning and growth
- The attendance was strong and the group thrived
- Leadership team has stayed consistent and active
- New members added to the 'extra pair of hands' (EPH) role
- The EPH role has been valued and essential with the volume and age range of children

And for the **TLC Youth group** to be:

- Exploring mental and spiritual well-being
- Enjoying lively discussions around bible passages
- Members of the group celebrating the friendships; the outings; the creation of this small accessible community; sharing expressive crafts
- Some from TLC Youth attended the URC Youth Assembly.
- Day out to Elizabeth Gray-King's exhibition in Aberdeen in July-- also went to the beach, go-karting and played mini golf.
- Day out to Dunfermline Abbey and the Bruce Festival in June.
- Leading a section of the service for October Interactive Worship on celebrating neurodiversity.
- Consultations with members about the abeyance of TLC youth, which ceased meeting at the end of 2024.

And ministry to **students** to be:

- Continued deepening of the partnership between AUC and Roots, a Scottish Charity for university students in Edinburgh
- Continuing connection with the University of Edinburgh through the role of Honorary Chaplain representing the URC

The faithful commitment and support of those who have worked with our children and young people continues to be hugely valued, and to be outstanding in its service.

The **Peace & Justice CLMT** considered their main achievements of 2024 to be:

Environmental Justice:

- Congregational Survey - three main topics were identified: *The food we eat*, *Travel* and *Heating our Homes*. Findings discussed at Church Meeting. Information and discussion to consider life-style changes to protect the health of the planet.
- Successful Carbon Literacy educational course over 3 Sunday afternoons in the Spring.
- Fundraising quiz for Eco-Congregation.
- Information and engagement stall at Doors Open in Edinburgh event.
- AUC support for a motion at an extraordinary meeting of Eco-congregation Scotland to increase the level of financial support to the charity.

Human rights:

- Amnesty International card and letter writing day.
- Support for the hosting of the Amos Trust event to raise awareness and humanitarian support for Gaza.
- Donations from congregation to Edinburgh Direct Aid, Christian Aid to help in crisis areas such as Lebanon, Syria, and Ukraine.
- Legacies of Slavery Book group to consolidated learning and will consider next steps in taking action. Doors Open stall for engagement and information on Legacies of Slavery. Celebration of Black History month with information and engagement stall in church on 4 Sundays in October.

Poverty:

- In response to the deepening poverty in society the team asked the congregation to support the Edinburgh Food Bank on two occasions times during 2024. Response was positive.

Constituency Action Network:

- This is a new (Joint Public Issues Team) JPIT initiative to engage with Westminster MPs on matters of concerns to congregations. Invitation to join the network has been received and the Justice & Peace team are reviewing the issue and will report to Church Council and Church Meeting.

The **Our Tribe – LGBTQI+ CLMT** (*which works in partnership with the worldwide denomination of Metropolitan Community Churches*) considered their main achievements of 2024 to be:

- This year Our Tribe strengthened the CLMT with 2 new members taking our total to 6 people. All have been through the safe recruitment process /PVG check and are able to host events
- Our Tribe has hosted monthly online gatherings throughout the year, including worship, a variety of spiritual practices, speakers, discussions, education and social time. Communion is offered at every monthly gathering.
- "Come Out with Our Tribe" meets monthly at "Coffee Saints" Coffee shop. This is a social gathering that offers the opportunity for peer support and social connection. This event is hosted by 2 volunteers, and regularly 16 -20 people attend.
- Our Tribe has supported Resisting Transphobia in Edinburgh (RTiE) continue to develop and strengthen as they highlight, support and campaign for the needs of trans people in Edinburgh and beyond. This involves offering a safe place for meetings by hosting the group in Augustine United Church.
- In February 2024 Our Tribe held an LGBT History Month community event in collaboration with the "Sisters of Perpetual Indulgence". This included a human Library, Tea Dance and open mic show. Over 60 people attended. Many of whom had not been to Our Tribe events previously.
- Our Tribe celebrated Transgender Visibility Day on 31st March 2024 hosting a community event at Augustine United Church with speakers from Resisting Transphobia in Edinburgh and Scottish Trans, along with craft activities, space to remember and celebrate and refreshments.
- Our Tribe members attended Trans Pride 2024 in Kilmarnock 30th March 2024 which included a march and community fair.
- Pride Edinburgh 2024 was celebrated by Our Tribe and the wider church community with a Pride Breakfast, presence on the march, a show of solidarity by people outside the church building and a stall at the community fair. 14 people from Northern Lights MCC, Newcastle joined us for the day.
- Our Tribe was represented by several members at the Transgender Day of Remembrance Vigil 2024 held in Bristo Square, Edinburgh.

The **Pastoral CLMT** considered their main achievements of 2024 to be:

- The Pastoral team have continued to visit and keep in touch with members who struggle to get to church. We have introduced a new system to record all in person visits to ensure good standards of safeguarding.
- We were delighted to welcome a new member to join the team.
- The team has shared leadership throughout 2024 and are delighted that one of the newly elected Elders will take up the Elder leadership for this team in 2025.
- Eleven Church lunches were hosted by the team, including special lunches for Burns, End of the school year picnic, Harvest and Christmas. These provided opportunities to build relationships and bolster the web of pastoral care throughout the AUC community.
- Wonderful Saturday afternoon teas were held in the Spring and in Autumn. These attracted people from across the congregation but particularly enabled people with mobility issues to come along with the support of carers.
- We offered *Becoming a Better Listener* sessions, expertly led by Linda Dunbar, to become better listeners and bolster our ability to support each other as a congregation. With over 20 participants and the gift of material which we can use again, this was a well-received and valued training opportunity.
- Three pastoral mailings were sent to all members and associate members, which were well received.
- We began to discuss offering gatherings for people to share experiences of grief. Church Meeting agreed that a team be set up to plan and lead the gatherings, beginning in 2025.
- Consultation with TLC Youth members about the starting up of a Neurodiversity Affirming Space, which held its first meeting in January 2025.

The **Visitor & Heritage CLMT** considered their main achievements of 2024 to be:

- Successful Doors Open Day, with the continued collaboration with some of the building users to set up stalls to showcase their work
- Continued the process of working together with Greyfriars and St Columba's by the Castle to see how we can work more collaboratively in the area of Visitor and Heritage
- Continued the process of seeking long-term funding for the AUC Visitor and Heritage project
- Continued the research into John Aikman and North College Street Congregational Church
- Continued development of urban pilgrimages, particularly Green Story
- Held a successful event with Our Tribe in February 2024 to mark LGBT+ History Month

The **Worship & Education CLMT** considered their main achievements of 2024 to be:

- Numbers of people participating in worship in the building and online was consistently around 75, with ages spread over 9 decades.
- Offering forms of worship to engage teenagers, we began monthly Intergenerational styled worship services began in the Autumn. These services have evolved into Interactive worship services offering forms of worship which engage with diverse spiritual preferences.
- In 2024 we have increased the number of people participating in the Sunday Rota to 38, around 40% of the congregation. Well attended *Sunday Rota Training* was offered in September. Apprenticeship styled training has been offered to new volunteers.
- One of our key musicians became injured, which led to recruitment of additional members to the music team, increasing our regular musicians team to five. Church Meeting agreed to a set fee being offered to all musicians.
- As well as our regular nine AUC member preachers, we welcomed preachers from our ecumenical partners, partner organisations and from the wider URC, including the URC General Assembly Moderator and the National Synod Moderator. Another six members led worship services and wrote and led Prayers.
- In March everyone within AUC who is involved in leading worship in some way was invited to a Worship Development Day. We shared ideas about developing the regular liturgies and the meditation slots.
- In addition to the traditional liturgical themes, we marked in worship: TLC services, Edinburgh Festival, Pride Sunday, Christian Aid, Black History Month, Transgender Remembrance, International Day for the Elimination for Domestic Violence, and World AIDS Day.
- We clarified the ministry team role descriptions and aims.
- Conscious of the consistent visitors to AUC worship we developed cards to make it easier for people to sign up to the Friday Notices and join the Sunday Rota.
- *Belonging Sessions* enabled people to explore church membership, offered three times across the year. One of the key figures who developed and offered these sessions over the past 10 years sadly died at the end of 2024 but we are deeply grateful for his legacy in this and many other aspects of Church life.
- Unfortunately, due to ill health, this group had to stop in early 2024.

- The Contextual Bible Study Groups continued to meet throughout the year with consistent numbers, reflecting some turnover of membership. These groups continue to be very significant to those who participate.
- A Carbon Literacy Course and Legacies of Slavery Book Group offered on Sundays post-worship in conjunction with the Peace & Justice Team.
- We have hosted a URC NSM4 student on placement from The Scottish College. A member of the congregation has begun the process to candidate for URC Non-stipendiary Ministry. Due to ill health, a member of the congregation on the URC NSM4 pathway sadly had to leave training. A member was recognised as a URC Assembly Accredited Lay Preacher, with a second member starting to explore a call to this ministry.

Ongoing recognition of our inclusive community which welcomes and values all, regardless of age, gender, race, sexual orientation or ability

AUC's commitment to Jesus' example calling us to be an inclusive community which welcomes and values all, regardless of age, gender, race, sexual orientation or dis/ability has continued to be a highly valued during 2024. This is consistent with our beliefs and the witness which we are called to give to the Christian Gospel. We have continued to constantly consider our welcome, opening that up to be more apparent and to connect more fully with those who pass our door, and the process for use of our building to maintain our valued safe space for those who experience vulnerabilities across the city.

Financial Review

Our total income of £264,582 rose by 11.7% compared to 2023. Freewill offering, the key part of our congregational giving, rose by 7%. Donations and legacies rose by 32%. Rental income rose by 5%, reflecting increased charges linked to inflation. Income from "other use of premises" rose by 21%, related to increased charges and increased use. Grant income from the Listed Places of Worship Scheme recovers the VAT element of allowable work on our building. This increased in 2024 because of the various building projects carried out. We also received an Energy Saving grant of £5,000 from the URC National Synod of Scotland towards secondary glazing work.

Our switch to more ethical banking providers during the year also gave us the potential to earn more from funds held on deposit. Our business current account and business credit card were switched from the Bank of Scotland to the Co-operative Bank. Through the Charities Aid Foundation, we were able to place funds via the Flagstone deposit platform, currently with Nationwide Building Society and Sainsburys Bank. This spread of deposits also gives us better protection through the Financial Services Compensation Scheme.

Our total expenditure of £249,835 rose by 4.3% compared to 2023. We contributed an additional 5% to the URC's Mission and Ministry fund, which pays for ministerial stipends, support costs and central costs for the whole URC. This figure was agreed with our Synod Treasurer. Our salary costs rose significantly related to the increase in Real Living Wage, other salary review and increased use of the building requiring more staff time. The water and sewerage charges for the building have risen because the increase in our income reduces the level of charity rebate. We spent more on building repairs as we dealt with some defective external stonework and a damaged beam within the tower removed for safety reasons. Although most of our costs rose, our heat and light costs fell slightly by 3%. This may be related to the installation of secondary glazing in the Sanctuary.

During the year we invested almost £12,000 in a major renovation of the Sanctuary level pantry. This is an important space used by the congregation and many other building users for the preparation of refreshments. We installed secondary glazing to the lower level windows of the Sanctuary at a cost of £10,800. This helps with heat retention and noise reduction. We also invested in a replacement office PC, a replacement laptop, new carpets and a replacement blind. These investments in the building and in equipment significantly increased our charge for depreciation in 2024.

We end the year with a surplus of £14,747, compared to a deficit of £2,822 in 2023.

Reserves Policy

Free reserves of £312,127 at 31 December 2024 are considered adequate for the immediate future.

Plans for the Future

Looking ahead to 2025, financial uncertainty continues for us as an organisation and for wider society. The overall inflation rate has recently eased but we face ongoing increases in the costs of many products and services. We move onto a more expensive electricity supply contract on 1st April having been on a fixed tariff during years of price increases. We hope to invest in further secondary glazing, with the possibility of grant support. We have the continuing concerns of looking after an old building. The Quinquennial Survey of the building will be due in November 2025. It is likely that the cost of any issues identified will impact on 2026 and future years. We will continue to look after our staff and maintain our commitment as a Real Living Wage employer.

As in previous years we will continue to review our sources of income. Encouraging all forms of congregational giving is vital. Our room hire charges increase on 1st January. The leases with our tenants include annual inflation related increases.

It often seems that the costs of looking after the building dominate our financial affairs but instead let us always think of the building as wonderful resource that we share with so many. Our financial resources continue to support all aspects of our mission and ministry.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust and to enable it to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The attached financial statements fulfil these obligations.

Approved by the trustees on 6 May 2025 and signed on their behalf by:


Linda Harrison – 2025-05-06, 21:05:57 UTC

Linda Harrison
(Church Secretary)

Independent Examiner's report to the trustees of Augustine United Church

I report on the accounts of Augustine United Church for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with the terms of my engagement. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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 as disclosed below:

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 (as amended); and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended);

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.


Jaslin Bhagrath – 2025-05-07, 08:33:08 UTC

Jaslin Bhagrath CA
Independent Examiner
For and on behalf of Henderson Loggie LLP
Stamp office
Level 5
10 – 14 Waterloo Place
Edinburgh
EH1 3EG

6 May 2025

Statement of financial activities
for the year ended 31 December 2024

		2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Endowment Funds £	2024 Total Funds £	2023 Total Funds £
	<i>Note</i>					
Income from:						
Donations and legacies	2	89,820	5,000	-	94,820	77,608
Charitable activities	4	165,359	-	-	165,359	151,167
Investments – bank interest		4,388	-	-	4,388	3,377
Other income	6	15	-	-	15	4,613
Total income and endowments		259,582	5,000	-	264,582	236,765
Expenditure on:						
Raising funds	7	86,423		-	86,423	76,035
Charitable activities:						
Ministry and mission costs	8	61,911		-	61,911	66,223
Worship costs	9	96,501	5,000	-	101,501	97,329
Total expenditure		244,835	5,000	-	249,835	239,587
Net income / (expenditure)		14,747	-	-	14,747	(2,822)
Transfer between funds	15	-	-	-	-	-
Net movement in funds		14,747	-	-	14,747	(2,822)
Total funds brought forward	15	297,380	-	1,500,000	1,797,380	1,800,202
Total funds carried forward		312,127	-	1,500,000	1,812,127	1,797,380

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

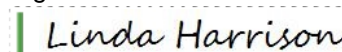
Balance sheet
at 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible fixed assets	12		1,531,479		1,522,788
Current assets					
Debtors	13	29,819		43,397	
Cash at bank and in hand		266,209		243,914	
			296,028	287,311	
Current liabilities					
Creditors falling due within one year	14	(15,380)		(12,719)	
Net current assets			280,648		274,592
Total assets less current liabilities			1,812,127		1,797,380
Funds					
Unrestricted funds	15		312,127		297,380
Restricted funds	15		-		-
Endowment funds	15		1,500,000		1,500,000
Total Funds			1,812,127		1,797,380

The notes on pages 14 to 22 form part of these financial statements.

Approved and authorised for issue by the Trustees on 6 May 2025

Signed:


Linda Harrison - 2025-05-06, 21:05:57 UTC

Linda Harrison
Trustee

Notes *(continued)*
(forming part of the financial statements)

1 Accounting policies

General information

Augustine United Church is a registered Scottish Charity with registration number SC000385. Its principal address is 41 George IV Bridge, Edinburgh, EH1 1EL.

Basis of accounting

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of preparation

The financial statements have been prepared under the historical cost accounting rules, and in accordance with applicable accounting standards, modified to include certain financial instruments at fair value. The charity is a Public Benefit Entity and the financial statements comply with the charity's Constitution, the Statement of Recommended Practice (SORP) FRS 102 'Accounting and Reporting by Charities, FRS 102, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

These financial statements are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

The charity has adopted the exemption afforded to small entities by FRS 102 from preparing a Statement of Cash Flows.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, when it is probable that the income will be received and the amount can be measured reliably. Donations, legacies and similar income sources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is credited to the statement of financial activities on the basis of interest receivable during the year.

Notes *(continued)*
(forming part of the financial statements)

Expenditure

Expenditure, which includes irrecoverable VAT, is recognised on an accruals basis when there is a legal or constructive obligation to pay for expenditure.

- Expenditure on raising funds are those costs incurred in rental of the Church buildings and relate to the costs of maintaining the property. These costs are apportioned 70% to cost of raising funds and 30% to worship expenses.
- Expenditure on charitable activities include costs associated with worship and other general church expenses.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. They are attributed as support cost to worship and other general church expenditure

Tangible fixed assets

The church building is shown at fair value.

Depreciation on equipment and furnishings is charged at 25% straight line.

At each reporting period end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the charity estimates the recoverable amount of the cash-generating unit to which the asset belongs. Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in statement of financial activities.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash and cash equivalents

Cash at bank and in hand includes cash and highly liquid short term investments with a maturity of 3 months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Funds structure

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor.

The endowment fund is made up of the value of the Church building.

Notes *(continued)*
(forming part of the financial statements)

Judgements in applying key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

2 Donations and legacies

	2024	2023
	£	£
Offerings		
Freewill offerings	57,228	55,297
Donations		
Donations for benevolent purposes	483	959
General donations and legacies	27,365	19,229
Grants receivable (note 3)	9,744	2,123
	<hr/> 94,820 <hr/>	<hr/> 77,608 <hr/>

3 Grants receivable

	2024	2023
	£	£
Listed Places of Worship Scheme	4,369	1,998
National Synod of Scotland	5,250	-
United Reformed Church – Pastoral supervision grant	125	125
	<hr/> 9,744 <hr/>	<hr/> 2,123 <hr/>

Donations and legacies totalled £94,820 (2023: £77,608) of which £89,820 (2023: £77,608) was unrestricted and £5,000 (2023: £nil) was restricted.

4 Income from charitable activities

	Unrestricted 2024	Unrestricted 2023
	£	£
Income from use of premises		
Rents	69,643	66,461
Service charges	9,579	13,343
Other uses of premises	86,137	71,363
	<hr/> 165,359 <hr/>	<hr/> 151,167 <hr/>

5 Other income

	Unrestricted 2024	Unrestricted 2023
	£	£
Reimbursement of moderator's expenses	-	4,563
Bank compensation for error	15	50
	<hr/> 15 <hr/>	<hr/> 4,613 <hr/>

Notes *(continued)*
(forming part of the financial statements)

6 Expenditure on raising funds

	Unrestricted 2024 £	Unrestricted 2023 £
Premises costs (note 9)	86,087	76,035
Bad debt write off	336	-
	<hr/> 86,423 <hr/>	<hr/> 76,035 <hr/>

7 Expenditure on charitable activities – Ministry and Mission costs

	Unrestricted 2024 £	Unrestricted 2023 £
Ministry and mission	50,715	48,300
Ministers expenses	8,685	7,971
Moderators expenses	-	7,731
Organ	880	-
Visitor Ministry project	1,631	2,221
	<hr/> 61,911 <hr/>	<hr/> 66,223 <hr/>

8 Expenditure on charitable activities – Worship and general expenses

	2024 £	2023 £
Benevolent payments	1,961	2,337
Office and miscellaneous expenses	8,246	7,239
Worship and other ministries	9,385	8,114
Maintenance costs	22,153	23,479
Depreciation	17,425	11,962
Governance costs (note 11)	3,312	3,150
Premises costs (note 9)	36,895	32,586
Bank charges	24	64
Professional fees	2,100	8,398
	<hr/> 101,501 <hr/>	<hr/> 97,329 <hr/>

Worship and general expenses totalled £101,501 (2023: £97,329) of which £96,501 (2023: £97,329) was unrestricted and £5,000 (2023: £nil) was restricted.

Notes *(continued)*
(forming part of the financial statements)

9 Premises costs

	Unrestricted 2024 £	Unrestricted 2023 £
Rates and council tax	5,129	3,532
Repairs and maintenance	18,041	13,368
Furniture and equipment	1,321	538
Heating and lighting	19,443	20,084
Insurance	5,714	5,106
Website	121	98
Salaries and employment costs (note 10)	73,213	65,895
	<hr/>	<hr/>
	122,982	108,621
	<hr/>	<hr/>
Allocated to expenditure on raising funds (note 6)	86,087	76,035
Allocated to worship and general expenses (note 8)	36,895	32,586
	<hr/>	<hr/>

Premises costs are allocated to cost of generating funds and worship expenses. The allocation has been calculated by the trustees at 70% to cost of generating funds and 30% worship expenses.

10 Analysis of staff costs

	2024 £	2023 £
Salaries and wages	70,123	63,038
Employer pension contribution	3,090	2,857
	<hr/>	<hr/>
	73,213	65,895
	<hr/>	<hr/>

Staff costs include the salary costs of the lay staff.

The average number of full time employees during the year was as follows:

	2024	2023
Lay members of staff	3	3
	<hr/>	<hr/>

All key management personnel are unpaid volunteers, except the Minister who is paid a stipend by the United Reformed Church. In 2024 her stipend was £32,532 (2023: £30,986).

No employee was paid in excess of £60,000.

Trustees remuneration and expenses

During the year payments of expenses totalling £2,329 (2023: £1,654) were made to 3 trustees (2023: 6 trustees). In addition, the minister received expenses and allowances of £7,965 (2023: £7,251) and was paid a stipend and received benefit from a pension contribution from the United Reformed Church Ministry and Mission Fund. The contribution from the Church to this fund in the year was £50,715 (2023: £48,300). Donations were received from 4 Trustees totalling £2,990 (2023: £1,735 from 4 Trustees). The minister was reimbursed £nil for costs incurred as moderator (2023: £7,731)

Notes *(continued)*
(forming part of the financial statements)

11 Governance costs

	2024 £	2023 £
Independent examination fee	3,312	3,150

12 Fixed assets

	Church Building £	Equipment & Furnishing £	Total £
Cost of valuation			
At 1 January 2024	1,500,000	132,909	1,632,909
Additions	-	26,116	26,116
Disposals	-	-	-
At 31 December 2024	<u>1,500,000</u>	<u>159,025</u>	<u>1,659,025</u>
Depreciation			
At 1 January 2024	-	110,121	110,121
Charge for year	-	17,425	17,425
Eliminated on disposal	-	-	-
At 31 December 2024	<u>-</u>	<u>127,546</u>	<u>127,546</u>
Net book value			
At 31 December 2024	<u>1,500,000</u>	<u>31,479</u>	<u>1,531,479</u>
At 31 December 2023	<u>1,500,000</u>	<u>22,788</u>	<u>1,522,788</u>

In 2021 the charity undertook a review of the fair value of the Church building. In the absence of the availability of a formal valuation, the charity reviewed the value of similar properties in the area, based on market transactions. As a result of this review the charity deemed a value of £1.5 million to be an appropriate valuation. There have been no material changes to the market for similar properties and the Trustees are satisfied that no changes in the value are required.

The title of the church is held in trust by The United Reformed Church (Synod of Scotland) Nominees Limited.

Notes *(continued)*
(forming part of the financial statements)

13 Debtors

	2024 £	2023 £
Prepayments and accrued income	28,419	42,953
Grants receivable	1,400	444
	<hr/>	<hr/>
	29,819	43,397
	<hr/>	<hr/>

14 Creditors

	2024 £	2023 £
Trade creditors	2,056	1,967
Accruals	6,958	5,947
Deferred income	4,530	4,025
Other creditors	1,836	780
	<hr/>	<hr/>
	15,380	12,719
	<hr/>	<hr/>

Deferred income

	2024 £	2023 £
Balance at 1 January 2024	4,025	18,224
Amounts released to income	(4,025)	(18,224)
Amounts deferred in the year	4,530	4,025
	<hr/>	<hr/>
Balance at 31 December 2024	4,530	4,025
	<hr/>	<hr/>

Deferred income relates to rental income received in advance.

Notes *(continued)*
(forming part of the financial statements)

15 Analysis of fund movements

	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2024
	£	£	£	£	£
Unrestricted fund					
General fund	161,665	259,582	(244,835)	-	176,412
Designated funds					
Ministerial Accommodation	135,715	-	-	-	135,715
	<u>297,380</u>	<u>259,582</u>	<u>(244,835)</u>	<u>-</u>	<u>312,127</u>
Restricted Fund	-	5,000	(5,000)	-	-
Capital Endowment Fund	1,500,000	-	-	-	1,500,000
Total funds	<u>1,797,380</u>	<u>264,582</u>	<u>(249,835)</u>	<u>-</u>	<u>1,812,127</u>

The Ministerial Accommodation fund has been set up to hold the proceeds of sale of the former Manse for use in the event that future Ministers need housing assistance.

The restricted fund related to an Energy Saving grant of £5,000 received from the URC National Synod of Scotland during the year towards secondary glazing work.

The Capital Endowment Fund reflects the value of the Church building.

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2023
	£	£	£	£	£
Unrestricted fund					
General fund	164,487	236,765	(239,587)	-	161,665
Designated funds					
Ministerial Accommodation	135,715	-	-	-	135,715
	<u>300,202</u>	<u>236,765</u>	<u>(239,587)</u>	<u>-</u>	<u>297,380</u>
Capital Endowment Fund	1,500,000	-	-	-	1,500,000
Total funds	<u>1,800,202</u>	<u>236,765</u>	<u>(239,587)</u>	<u>-</u>	<u>1,797,380</u>

Notes *(continued)*
(forming part of the financial statements)

16 Analysis of group net assets between funds

2024	Unrestricted Funds £	Capital Endowment £	Total funds £
Fixed assets	31,479	1,500,000	1,531,479
Net current assets	280,648	-	280,648
	<u>312,127</u>	<u>1,500,000</u>	<u>1,812,127</u>
	<u><u>312,127</u></u>	<u><u>1,500,000</u></u>	<u><u>1,812,127</u></u>
 2023	 Unrestricted Funds £	 Capital Endowment £	 Total funds £
Fixed assets	22,788	1,500,000	1,522,788
Net current assets	274,592	-	274,592
	<u>297,380</u>	<u>1,500,000</u>	<u>1,797,380</u>
	<u><u>297,380</u></u>	<u><u>1,500,000</u></u>	<u><u>1,797,380</u></u>

17 Operating Lease

	2024 £	2023 £
Due in 1 Year	2,842	-
Due in Over 1 Year	11,368	-
	<u>14,210</u>	<u>-</u>
	<u><u>14,210</u></u>	<u><u>-</u></u>
Balance at 31 December 2024	14,210	-

18 Ultimate controlling party

The charity is constituted by Trust Deed and is controlled by the elected trustees.



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Certificate Summary

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Linda Harrison

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