



The Church of Scotland

Presbytery of Edinburgh

***PRIESTFIELD PARISH CHURCH of SCOTLAND
EDINBURGH***

***ACCRUED (SORP COMPLIANT) ACCOUNTS
2022***

Congregation No: 010079

Charity No: SC014499

Priestfield Parish Church of Scotland, Edinburgh Trustees' Report Year ended 31 December 2022

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2019.

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.

The congregation's priorities flow from its own consideration of its calling and are set out in the congregation's Local Church Review. The current Review, which was updated comprehensively during 2019, sets out the following priorities:

1. Work with our neighbouring congregations in mission across the area.
2. Engage with the diverse needs of the local parish community in ways appropriate to their settings.
3. Reach out to the student population in the parish and support those we are in contact with.
4. Make disciples.
5. Introduce a new Pastoral Care scheme.
6. Maintain and enhance the fabric assets of the congregation and church to maximise their missional value.

After two very difficult years, when COVID impacted on the life of the congregation with closures and ever-changing regulation, 2022 has been marked by a slow return to a new normality. The year began with the resurgence of the virus in the form of the Omicron variant. By this time though the use of vaccines reduced the impact and this led to the relaxation of most mandatory control measures by the Government during Spring 2022.

Congregational life slowly got back to a regular pattern. Sunday worship returned to a regular rhythm week by week.

Most congregational groups have returned; Praise and Prayer meets fortnightly again and the choir has returned to practise and share in leading Sunday worship.

During the course of the year the Priestfield Guild joined with other local Guilds to form a new Southside Guild.

Most third party '*tenants*' of the church buildings have now returned to operate within the church building.

Since the introduction of the first lockdown in 2019 Priestfield had put significant resources into reaching its community on-line rather than face-to-face in the building. Initially we had used pre-recorded material posted on-line in time for Sunday morning but in the latter part of 2021 a suite of technology to permit streaming of composite real-time and recorded material was installed. 2022 was the first full year of the operation of the new facility and following training a team now operates the equipment with increased sophistication.

The Church, and particularly the Minister, supports those that are bereaved, whether members or not, with both personal support and formal funeral arrangements.

Priestfield Church has provided a home for the Edinburgh Korean Church for many years. The Korean fellowship did not meet in the building for the duration of the COVID 19 pandemic but returned in August 2021, albeit with a smaller congregation.

The Church Hall (Whithorn) and ancillary rooms are used by the various sections of the Scout and Guide groups, which cater for children and young people across a wide age-range. Following relaxation of controls, most groups returned to meet in Whithorn in late summer 2021 and have continued to meet 'normally' throughout 2022.

The Church has robust links with Prestonfield Primary School. Links were maintained during the course of year with the minister visiting regularly to take part in school assemblies and to provide general support.

Our Mission Development Worker, Michael McMullin, worked across the three existing parishes of Craigmillar Park, Priestfield and Reid Memorial Churches. Michael resigned during the summer to follow a leading to become a Minister of Word and Sacrament.

In the last two weeks of December 2021, Edinburgh and West Lothian Presbytery published revised proposals for consultation. These proposals have a single new parish comprising the existing parishes of Craigmillar Park, Mayfield Salisbury and Priestfield within a Central Mission District (or Cluster). Presbytery also undertook an Asset Management Building Audit (AMBA) to assess buildings and feed into the planning process.

Following a sustained consultation, Presbytery approved a final Plan on 15 November 2022. The proposed new parish of three existing local congregations was included in this approved Plan.

The proposed new parish would have two Ministers of Word and Sacrament, one of whom would be a Pioneer Minister.

The Plan indicates that Mayfield Salisbury is an excellent complex for mission and should be designated 'A' for retention. Craigmillar Park and Priestfield are relatively close and thus retaining both may not be the best use of missional resources. The Plan proposed that both Craigmillar Park and Priestfield be designated 'B' for disposal in order to begin careful consideration regarding not just 'the well-equipped space in the right place' but mission. A choice should be made by 30 June 2024, with a release date of 30 June 2025, at which time an annual review can designate the other 'A' as appropriate.

At the close of the year discussions commenced across the three congregations on moving towards the proposed union. In December the approved Plan was presented at a meeting of the congregation.

Achievements and Performance

Formal membership at the close of 2022 stood at 98 compared with 99 at the start of the year.

In the first months of 2020, prior to the pandemic, attendance at Sunday worship averaged 71. After the re-opening, by July/August 2021 average attendance stood at 32 and by October/November average attendance had risen to 48. This has risen slowly during the course of 2022 with attendance generally being between 55 and 60.

In parallel with this in-person congregation, the investment of money, time and effort into on-line services has given rise to a new on-line congregation. This is difficult to quantify for a number of reasons but each week between 65-150 people have 'looked in' at the service. The furthest away has been New Zealand, regulars from Australia, Canada and the United States with occasional visitors from Malawi, South Africa and Kenya, and regulars from various parts of the UK.

The pastoral support network, '*Priestfield Link Up*', operates across the broader congregation; members, friends and associates. A team of twenty keep in contact with over 120 people and provide support when appropriate.

'Praise and Prayer' times moved back into the building 'in-person' at the beginning of September 2021. The fortnightly prayer sheets continue to be posted on the church Facebook page to support the on-line church community.

Messy Church moved back into the building in December 2021. In 2022 Messy Church was held in February, April, May, September, October, November and a Christingle time on Christmas Eve. Attendance has returned to nearly fifty and consideration is being given to having an additional Messy Church in January.

Priestfield's Minister and successive Head Teachers at Prestonfield Primary School have enjoyed an excellent working relationship.

During the course of the year maintenance of the school garden has been undertaken by a group of friends from the local allotments who were 'invited' to do so by Priestfield's minister. Our minister is often in school and each child in the school and nursery was given an Advent calendar and booklet with the Christmas story. Contributions towards the cost came from both Craigmillar Park and Mayfield Salisbury Churches.

Towards the end of the year, as the cost-of-living crisis began to bite, a useful informal referral link was set up between school and church to enable practical assistance to be given to those in very real need. To support this the church set up a 'Hardship Fund' with local funds. An application for a grant was also made to the Corra Foundation and at the year's end a decision was awaited.

Also, to provide assistance for those people struggling with energy costs, in December the church Lounge was opened as a 'Warm Space' every Thursday afternoon. This is part of a local network.

Other community-based 'services' included an Act of Remembrance and the Christmas tree lights switch-on and carol singing, both at the Memorial Garden, Prestonfield Avenue.

Reflecting the Presbytery Plan and recognising that any successful union will depend upon the development of relationships across the three existing congregations, a series of 'shared services' was arranged in each other's churches. This positive start will be developed further in 2023.

The congregation continued to give financial help and support to a number of charities.

Christian Aid

In 2022 we adopted again the pattern developed during 2021. Envelopes were distributed house-to-house across areas in the parish with donors being invited to return their gifts to various church access points. The use of 'e-envelopes' and direct giving via the Christian Aid website were also publicised. The May Café Time was used to raise further funds for Christian Aid and church members took part in a fun charity walk around the '7 Hills of Edinburgh.' In total over £3,400 was raised for Christian Aid during the course of 2022.

Bethany Christian Trust

In 2022 the Bethany Care Van continued to be well supported by members of Priestfield.

Blythswood Care

In 2022 the congregation again contributed to Blythswood Care's Shoe Box Appeal. Members of the congregation filled shoe boxes with basic essentials, things we take for granted but which can be luxuries for people living in desperate poverty. Despite the considerable difficulties, 26 boxes were filled and donated.

Other charities supported during the year included;

- UNICEF
- DEC for the Ukraine Appeal
- Macmillan Cancer Care
- Messy Church (BRF)
- ACORN
- Friends International
- Street Pastors
- CrossReach

and there was continued support for Just Trading Scotland (JTS).

The congregation also supports wider mission via its 'Giving to Grow' contributions to the Church of Scotland.

In normal times there is continued heavy use of the church buildings in a way that serves the broader community. A wide variety of church, community interest and support groups use the premises. This was not possible during the peaks of the pandemic when gatherings were prohibited or severely constrained by government regulation.

With the relaxation of controls most groups have now returned to use the church buildings, with appropriate mitigations in place. Interestingly the church accommodation is under increased pressure, especially from choirs and other performing groups. This reflects the restricted availability of community and university accommodation.

Groups using the building included;

- Edinburgh Korean Church
- Bare Productions CIC
- Barely Methodical Troupe (Fringe Production)
- Home Link Family Support
- Linten Adie Community Singing Group
- Danuta Ramos – Aerialist
- Prestonfield Food Bank
- Rudsambee Choir
- SNP Local Branch Meetings
- 'Lend an Ear' Listening Service
- Edinburgh University Baking Society
- Scouts
- Cubs
- Beavers
- Brownies
- Rainbows
- Edinburgh Street Pastors
- Mahabba (Prayer Group)
- Scotland Ghana Society

As a sign of returning to normality at Christmas the opportunity was taken to again distribute gifts 'without strings' as blessings across the local community. Members gave tins of chocolates or biscuits and cards to groups of employees at locations throughout the parish area; care homes and supported accommodation, the Royal Mail Sorting Office, Recycling Centre, school, nursery, shops, etc. A total of twenty-six 'blessings' were distributed in this way.

Although it was not possible to arrange an 'Angel Trail' at Cameron Toll in 2021, we were able in early December, with our friends at Newington Churches Together and led by the Salvation Army band, to come together for carol singing at Nicolson Square Garden.

Continuing the development of a Christmas Angel theme, the angels which had been knitted by ladies of Priestfield and Craigmillar Park and Mayfield Salisbury Churches were given away free to local people passing by the church. 160 angels were given away to the local community.

Priestfield also hosts and helps staff CAMEO (Come And Meet Each Other), in partnership with Friends International, a meeting place for international women who are either students or the wives of students and their pre-school children. Activities include aspects of British/Scottish culture, presentations from members about their culture and customs, games, crafts and outings. Meetings which include food or country dancing are always very popular. The Group held two whole-family events - a summer picnic in the church garden and a Christmas party in the hall. A spin-off bible study class operated in the spring and an English conversation class has now started, both set up by members with support from the Cameo team. Membership of the group changes as students finish their courses. During the course of the year countries represented included Hong Kong, Taiwan, China, Palestine, Yemen, Afghanistan, Indonesia and South Korea.

2022 saw much reliance on the Church's Facebook page to communicate and as a point of contact and reference. The platform has been used to provide day-to-day information and importantly for posting all services and meditations as well as regular prayer material. This has proved useful in reaching people beyond the normal congregational circle.

The congregation continues to implement physical projects to maintain its buildings and develop them for its mission. During 2022 the following work was completed;

- Renewal of the church fire alarm system
- Replacement of the heaters in the church Lounge
- Redecorating the manse lounge
- Roof repairs at the manse

Financial Review

We are pleased to report that despite a fall in Unrestricted Income from £96,719 in 2021 to £91,426 we managed to end the year 2022 with a surplus of £14,483. The costs for the year were held to £76,943 compared with £75,949 in 2021.

Our main Restricted Funds were a Grant of £1,554 from the Church of Scotland Winter Grant to improve the heating in the Lounge and an Anonymous Donation of £2,000 to a Hardship Fund to help people in the neighbourhood suffering from the inflationary problems of this winter.

The final balance of the loan from the Church of Scotland of £3,000 was repaid in March 2022.

As before we trust that members will continue to review their giving prayerfully in order to support our missional objectives both within our building and beyond it.

Risk Management

The Presbytery Plan requires only final approvals. This Plan sets out the future shape of the church in Edinburgh and West Lothian. The most significant change in the life of the congregation is now set with Priestfield joining Craigmillar Park and Mayfield Salisbury in a single new parish.

This presents exciting opportunities, a once in a lifetime opportunity to shape the local church so that it is fit for purpose for the coming years; that is fit and equipped for mission and service to the local community. The Trustees will require to have a clear vision for the future and be ready to work hard for it as necessary.

It will also be crucially important to keep the existing Priestfield congregation informed and involved as the union process progresses. This process will need to develop and maintain support and a shared vision for the future.

Reserves Policy

In accordance with the Trustees' agreed policy of holding Reserves we can report that at 31st December 2022 we had enough Unrestricted Funds to meet over 8 months normal expenditure.

Structure, Governance and Management

The congregation is a registered charity, number SC014499, and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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. Certain responsibilities are delegated to the Finance, Mission, Student Link and Property Groups, as appropriate. The Kirk Session, which has six scheduled 'ordinary' meetings a year, is responsible for spiritual affairs within the church.

Reference and Administrative Information

Priestfield Parish Church of Scotland, Edinburgh

Charity No: SC014499 Congregation No: 010079

Trustees

Barry Cross
Diane Cross
David Dickson
David Douglas
Andrew Drysdale
Fiona Ferguson
Kenneth Ferguson
Eleanor Forbes

June Henderson
Norman Henderson
Ian Murray (until August 2022)
Isabel Murray
Donald Scott: Minister
Andrew Steven
Ian Williams

Principal Office-bearers

Minister:	Rev Donald Scott
Session Clerk:	Barry Cross
Joint Treasurers:	Fiona Ferguson and Andrew Steven

Principal Office

The Church Office
2 Marchhall Place
Edinburgh
EH16 5HW

Independent Examiner

William Main CA,
Brown, Scott & Main, Chartered Accountants, 91 West Savile Terrace, Edinburgh, EH9 3DP

Bankers

Royal Bank of Scotland, 30 Nicolson Street, Edinburgh, EH8 9DL

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

Signature: 

Date: 15 March 2023

Barry Cross
Session Clerk

**Priestfield Parish Church of Scotland, Edinburgh
Independent Examiner's Report to the Trustees
Year ended 31 December 2022**

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 10 to 18.

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 Charities Accounts (Scotland) Regulations 2006 (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

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.

Name: William Main CA

Professional Qualification: Chartered Accountant

Address: Brown, Scott & Main CA, 91 West Savile Terrace, Edinburgh, EH9 3DP

Signature: 

Date: 

Statement of Financial Activities

<u>Year ended 31 December 2022</u>	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	1	83825	–	83825	92116	2000	94116
Charitable activities	2	1330	–	1330	1438	–	1438
Other trading activities	3	6135	–	6135	2852	–	2852
Investments	4	136	–	136	17	1	18
Other	5	–	4079	4079	296	8773	9069
Total income		91426	4079	95505	96719	10774	107493
Expenditure on:							
Raising funds	6	92	–	92	83	–	83
Charitable activities		76851	3626	80477	75866	9469	85335
Other		–	–	–	–	–	–
Total Expenditure		76943	3626	80569	75949	9469	85418
Net income/(expenditure) before gains and losses on investments		14483	453	14936	20770	1305	22075
Net gains/(losses) on investments		–	–	–	–	–	–
Net income/(expenditure)		14483	453	14936	20770	1305	22075
Transfers between Funds		–	–	–	–	–	–
Other recognised gains/(losses):							
Other gains/(losses)		–	–	–	–	–	–
Net movement in funds		14483	453	14936	20770	1305	22075
Reconciliation of funds:							
Total funds brought forward		52656	5137	57793	31886	3832	35718
Total funds carried forward		67139	5590	72729	52656	5137	57793

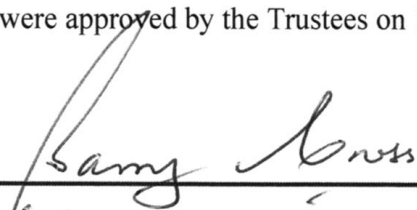
Balance Sheet at 31 December 2022

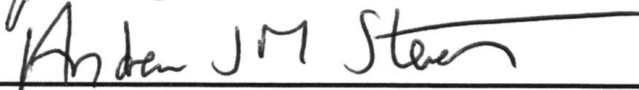
	<u>Note</u>	Unrestricted Funds	Restricted Funds	Total Funds 2022	Prior Year 2021
Fixed Assets:					
Tangible assets	9	–	–	–	–
Investments	10	–	–	–	–
Total Fixed Assets		–	–	–	–
Current Assets					
Debtors	11	7157	–	7157	3616
Cash at bank and in hand		62215	5590	67805	61499
Total Current Assets		69372	5590	74962	65115
Liabilities					
Creditors falling due within one year	12	2233	–	2233	7322
Net Current Assets		67139	5590	72729	57793
Creditors falling due after more than one year	12	–	–	–	–
Net Assets		67139	5590	72729	57793

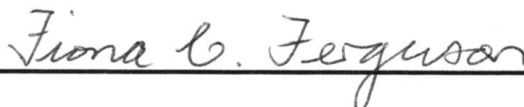
The funds of the charity:

Restricted income funds	5590	5137
Unrestricted income funds	67139	52656
Total charity funds	72729	57793

The accounts were approved by the Trustees on 15 March 2023 and signed on their behalf by:


 _____ Session Clerk


 _____ Treasurer


 _____ Treasurer

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity. We have no endowment funds.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

Tangible Fixed Assets

There are no tangible fixed assets.

Investments

There are no Investments.

Taxation

Priestfield Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Notes forming part of the financial statements for the year ended 31 December 2022

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021
	£	£	£	£	£	£
1 Donations and Legacies						
Offerings	67221	–	67221	74308	2000	76308
Tax recovered on Gift Aid	16604	–	16604	17808	–	17808
Legacies	–	–	–	–	–	–
	<u>83825</u>	<u>–</u>	<u>83825</u>	<u>92116</u>	<u>2000</u>	<u>94116</u>

Income from donations and legacies was £83825 (2021 £94116) of which £83825 was unrestricted (2021 £92116) and £nil was restricted (2021 £2000).

2 Income from charitable activities

Weddings and funerals	853	–	853	568	–	568
Coffee mornings etc.	477	–	477	870	–	870
	<u>1330</u>	<u>–</u>	<u>1330</u>	<u>1438</u>	<u>–</u>	<u>1438</u>

Income from charitable activities, all unrestricted, was £1330 (2021 £1438).

3 Income from other trading activities

Rent received	6135	–	6135	2852	–	2852
	<u>6135</u>	<u>–</u>	<u>6135</u>	<u>2852</u>	<u>–</u>	<u>2852</u>

Income from other trading activities, all unrestricted, was £6135 (2021 £2852).

4 Investment income

Deposit interest	136	–	136	17	1	18
	<u>136</u>	<u>–</u>	<u>136</u>	<u>17</u>	<u>1</u>	<u>18</u>

Total investment income was £136 (2021 £18) of which £136 was unrestricted (2021 £17) and £nil was restricted (2021 £1).

5 Other income

VAT Refund	–	–	–	296	–	296
Grant from Presbytery	–	–	–	–	1163	1163
Grant from City of Edin. Council	–	525	525	–	1770	1770
Grant from Adapt & Thrive	–	–	–	–	5840	5840
Grant from Church of Scotland	–	1554	1554	–	–	–
Hardship Fund	–	2000	2000	–	–	–
	<u>–</u>	<u>4079</u>	<u>4079</u>	<u>296</u>	<u>8773</u>	<u>9069</u>

Total other income was £4079 (2021, £9069) of which £nil (2021, £296) was unrestricted and £4079 (2021, £8773) was restricted.

Notes forming part of the financial statements for the year ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
6 Analysis of Expenditure						
Raising Funds						
Offering Envelopes	92	–	92	83	–	83
	92	–	92	83	–	83
Charitable Activities						
Ministries & Mission Allocation	45977	–	45977	46251	–	46251
Presbytery Dues	1559	–	1559	1078	–	1078
Pulpit Supply	135	–	135	–	–	–
Other salary costs	5271	–	5271	5700	–	5700
Fabric Repairs & Maintenance	4119	1857	5976	6210	1163	7373
Council Tax	3486	–	3486	3385	–	3385
Other Buildings Costs	10272	–	10272	8571	–	8571
Church Office Expenses	647	–	647	752	–	752
Outreach/Mission	1304	–	1304	861	–	861
Student Ministry	100	–	100	146	–	146
Charitable Donations	400	–	400	400	–	400
Interest Paid	855	–	855	428	–	428
Other expenses	1946	–	1946	1284	–	1284
AV Project	–	–	–	–	7840	7840
Lend an Ear	–	1304	1304	–	466	466
Hardship Fund	–	314	314	–	–	–
Children & Young People's Fund	–	151	151	–	–	–
Independent Examiner	780	–	780	800	–	800
	76851	3626	80477	75866	9469	85335
Total	76943	3626	80569	75949	9469	85418

The trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £80569 (2021, £85418) of which £76943 was unrestricted (2021, £75949) and £3626 was restricted (2021, £9469).

**Notes forming part of the financial statements
for the year ended 31 December 2022**

	2022	2021
	£	£
7 Staff costs and numbers		
Salaries and wages	5271	5700
Social security costs	–	–
Total	<u>5271</u>	<u>5700</u>

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

	2022	2021
	Number	Number
Music staff	1	1
Premises maintenance	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employee had employee benefits in excess of £50,000 (2021 nil)

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 £28700 and the maximum stipend (in the fifth and subsequent years) £35269.

8 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £3486 being council tax paid for the manse (2021, £3385).

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

During the year a total of £43777 was donated to the congregation by trustees (2021, £44552).

9 Tangible Fixed Assets

There are no tangible fixed assets.

10 Investments

There are no investments.

Notes forming part of the financial statements for the year ended 31 December 2022

11 Debtors

	2022	2021
	£	£
Gift Aid Tax Refund Due	7517	3616
Other	–	–
	<u>7517</u>	<u>3616</u>

12 Creditors

	2022	2021
	£	£
Accruals	2233	4322
Loans due within 1 year	–	3000
	<u>2233</u>	<u>7322</u>

Amounts due over 1 year	<u>–</u>	<u>–</u>
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Loans – In November 2016 the congregation received a loan of £30,000 from the Church of Scotland General Trustees to enable them to go ahead with the renewal of the heating installation. The loan was repayable over five years with a first instalment of £3000 paid on 30 September 2017 and the final one on 31 March 2022. Interest was payable at 5% per annum. In addition, trustees had contributed loans of £8,500 which were interest free and had no fixed repayment dates. The loans from Trustees were repaid during the previous year.

13 Analysis of Net Assets Among Funds

	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	–	–	–
Investments	–	–	–
Current Assets	69372	5590	74962
Current Liabilities	(2233)	–	(2233)
Amounts due over 1 year	–	–	–
Net assets at 31 Dec 2022	<u>67139</u>	<u>5590</u>	<u>72729</u>

14 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

**Notes forming part of the financial statements
for the year ended 31 December 2022**

15 Movements in Funds

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2022 £
Restricted funds					
Children & Young People	3833	–	151	–	3682
Fabric	–	2079	1857	–	222
Hardship Fund	–	2000	314	–	1686
Lend an Ear/Mission	1304	–	1304	–	–
	5137	4079	3626	–	5590
Unrestricted funds					
General Fund	52656	91426	76943	–	67139
Total funds	57793	95505	80569	–	72729

Purposes of Restricted Funds

Trust Funds – these are funds to be used for supporting ministry to children and young people.

Fabric – there are funds for specific fabric works.

Hardship – for those in need at this time.

APPENDIX

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

	2022 £	2021 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	–	–
Market Value of Balances at 31 December	–	–
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	155	154