



The Church of Scotland

Presbytery of Edinburgh

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

***ACCRUED (SORP COMPLIANT) ACCOUNTS
2021***

Congregation No: 010079

Charity No: SC014499

Priestfield Parish Church of Scotland, Edinburgh Trustees' Report Year ended 31 December 2021

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2021. 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 published on 16 July 2014.

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.

Last year's report indicated that the year just passed (2020) was probably one of the more unusual ones in the 140 plus years of the congregation's existence. Little could we imagine then that 2021 would be equally strange.

Following closure immediately after Christmas 2020, the building remained closed until the end of March 2021 reopening just in time to allow Easter services to be held in the building. During the course of the year the COVID 19 virus ebbed and flowed with 2021 ending with a resurgent virus in the form of the Omicron variant.

During the course of the year, reflecting the virus's evolving status, we were the subject of ever-changing government regulation and advice overlain by somewhat conservative Church of Scotland guidance. This required the dedication of significant resources to assess the local situation, consider the impact of regulation and guidance, and implement appropriate measures. This work fell into two broad areas;

1. How was the *congregation* and its activities impacted and what steps needed to be taken to maintain services as far as possible?
2. How were *third party 'tenants'* of the church buildings impacted and could they return and with what conditions.

Regular meetings of the congregation's COVID Team took place with the consequent preparation and consideration of risk assessments.

Since the introduction of the first lockdown Priestfield had been focussed on 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. We developed this to provide increasingly sophisticated output before moving on to on-line streamed services. Despite having a small but very committed team we were limited by our technology.

During early 2021 we developed proposals for installing a suite of technology to permit streaming of composite real-time and recorded material. This would allow live streaming of proceedings in church together with pre-recorded choir input created previously off-line. In June we were awarded an 'Adapt and Thrive' grant of £5,840 to assist in implementing these proposals. The west gallery was adapted and the equipment installed over the course of the next few months.

The Church, and particularly the Minister, supports those that are bereaved, whether members or not, with both personal support and formal funeral arrangements. This has proved particularly difficult during the pandemic with controls on the number of people being able to attend at funeral services. Use of on-line and recorded funeral services from the crematoria helped to some extent, but there will be a need to support the bereaved going forward.

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 until it returned in August 2021.

The Church Hall (Whithorn) and ancillary rooms are used by Scout and Guide groups, which cater for children and young people across a wide age-range. These organisations stopped meeting in the church building at Christmas 2020. Following relaxation of controls, and extensive discussions and the completion of risk assessments, most groups returned to meet in the church garden during May 2021 and to meeting in Whithorn (the upstairs hall) in late summer 2021. The use of the church garden was possible because of the significant effort in recent years to improve the garden for community use.

The Church has robust links with Prestonfield Primary School. Links were maintained during the course of year with the minister and a volunteer contributing on-site. The SU Group had still not restarted at the year's end.

Our Mission Development Worker, Michael McMullin, works across the three existing parishes of Craigmillar Park, Priestfield and Reid Memorial Churches. Following a very difficult 2020 that saw Michael furloughed by the Church of Scotland, 2021 was better. Following the successful introduction of the Prestonfield Food Bank he developed proposals for a Listening Service. This was awarded Presbytery and City Council grants to take it forward to implementation.

The current Presbytery Plan runs from 2012 to 2022 and Presbytery embarked on preparing the 2022 to 2032 Plan. This new plan will need to take account of the significantly more challenging environment generally, as well as the three major reports from the 2019 General Assembly;

- the renewed Radical Plan from the Assembly Council and the work of the Special Commission looking at governance,
- legislation from the Ministries Council in relation to Hub Ministry and other forms of church structures and
- a Buildings' Strategy from the General Trustees under the working title *The Right Building in the Right Place*.

This work began at the end of 2020 and Priestfield was part of the South City Cluster. The Cluster included Craigmillar Park, Marchmont St Giles, Priestfield, Reid Memorial, St Catherine's Argyle, Mayfield Salisbury and Morningside United Churches. Discussions continued during 2021 between

the Cluster congregations and Presbytery on the shape of the local church in the area going forward.

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

Achievements and Performance

Formal membership at the close of 2021 stood at 99 compared with 102 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.

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 new pastoral support network, '*Priestfield Link Up*', operates across the broader congregation; members, friends and associates. A team of twenty-one keep in contact with over 130 people and provide support when appropriate.

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

We provided 'Messy Church' events and material on-line and had regular distribution of material; 'Messy Church in a bag', to families. Messy Church moved back into the building in December with a Christmas event.

Other services and worship times which reverted to being in-person rather than on-line during the course of the year included;

- Monthly Communion services
- Community Remembrance Service
- Weekly Advent meditations
- Christmas tree lights switch-on and carol singing
- Christmas Eve and Christmas Day services

This return to 'normal business' required much vision, time and effort on the part of the Minister, individuals and groups across the congregation, perhaps even more so than the closures and lockdowns themselves.

Notwithstanding the difficulties, the congregation continued to give financial help and support to a number of charities.

Christian Aid

In 2019 and previous years our support for Christian Aid involved the congregation undertaking a parish-wide door-to-door collection as well as its own internal fund-raising activities. In 2021 a range of innovative activities replaced the usual fund-raising. 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. A church member developed a fun charity walk around the '7 Hills of Edinburgh'. This caught people's imagination and may well be repeated in 2022. When 'live' Café Times were deemed safe, the trial event in late October, linked with Harvest Thanksgiving, was used to raise further funds for Christian Aid.

In total over £5,400 was raised for Christian Aid during the course of 2021, a clear demonstration that the pandemic was not going to stop the congregation supporting those in need across the world.

Bethany Christian Trust

In 2021 over £250 was donated to Bethany Christian Trust. Bethany will use these donations to help homeless people in the City of Edinburgh and beyond, through a variety of ongoing projects to improve life for this needy section of our society.

Blythswood Care

In 2021 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, 30 boxes were filled and donated.

Other charities supported during this difficult year included;

- UNICEF
- Scripture Union
- Messy Church (BRF)
- TryPraying
- Friends International
- EMMS International
- Prisoners' Week

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

The congregation also supports wider mission via its Ministry and Mission 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 continuing controls and non-availability of community and university accommodation.

Groups using the building include;

- Edinburgh Korean Church
- Bare Productions CIC
- Female Voice Choir of Edinburgh University
- 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
- Change, Grow, Live (Recovery 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, despite the difficulties, to 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; Community and Neighbourhood Centres, care homes, the Royal Mail Sorting Office, Recycling

Centre, NHS Day Centre, school, nursery, shops, etc. A total of thirty '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 Cameron Toll Shopping Centre.

Continuing the development of a Christmas Angel theme, the angels which had been knitted by ladies of Priestfield and Craigmillar Park and Reid Memorial Churches were given away free to local people passing by the church. 100 angels were given away to the local community.

Priestfield also hosts and helps staff CAMEO (Come and Meet Each Other), an international meeting place, primarily for wives of international students and their pre-school children. The year started with meetings by ZOOM but with the relaxation of rules, the group was able to meet together in innovative ways from themed walks to museum visits to Portobello beach. In July the Group was able to hold its annual family picnic in Inch Park with a treasure hunt, games and races. The absence of a Christmas party led the team to pack Christmas gift bags which they delivered to families.

2021 inevitably 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 mission. During 2021 limited access to the buildings was possible but the following work was completed;

- Upgrading of the church electrical installation
- Modifying the west and south galleries for an audio-visual desk and storage
- Upgrading the manse bathroom
- Repointing the manse garden walls
- Replacing the central heating boiler in the Church officer's flat

Financial Review

In 2021 our Unrestricted Income (mainly from offerings) reduced by £7,307 (2021 £96,719; 2020 £104,026). At the same time our Unrestricted Expenditure reduced by £13,211 (2021 £75,949; 2020 £89,160) so that we were able to show a surplus for the year of £20,770 (2020 £14,866). The reduction in expenditure was mainly due to our Ministries and Mission Allocation being £46,251 compared to £55,600 in 2020. We are pleased that our contribution is still sufficient to cover the whole cost of a Minister and an amount for other costs and Mission.

Our Restricted Funds were a Grant from Presbytery of £1,163 for electrical works and a Grant from Adapt and Thrive of £5,840 which together with a donation from an individual of £2,000 covered the costs of the work that enabled us to complete our Audio/Visual project. We also received a Grant from the City of Edinburgh Council for the joint Lend an Ear project part of which is unspent at the year end.

During the year we were able to repay all the loans which we had received from members together with £6,000 of the Church of Scotland Loan.

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

Many of the risks set out in recent annual reports remain valid and they should continue to be addressed. However, there are two risks which were detailed in last year's report which are now clearer and which are, with updating, re-published here.

The first is a reflection of the current COVID 19 pandemic. At the time of writing the country is in the process of relaxing controls, but no one yet knows whether this is the end or merely a temporary blip before another variant appears. The final impact on the country as a whole and the individual congregation of Priestfield is as yet unknown. The impacts may include direct financial ones but may also include changes to behaviours following many months of lockdown and isolation. The Trustees will need to be alert to the situation and make changes as appropriate.

The second risk is either an existential threat or a golden opportunity, depending upon how it is viewed. Although the Consultative Plan published at the close of 2021 is significantly different to that of twelve months earlier, the fundamental position remains unchanged. This is 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 for it as necessary.

Reserves Policy

The Trustees agreed some time ago that they should have an aim of holding Reserves sufficient to meet six months expenditure in case of unexpected problems. We are pleased to report that at 31 December 2021 we had sufficient funds to meet the Restricted Funds of £5,137 leaving Unrestricted Funds of £52,656 which equates to just over six 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
James Kirk (until 5 May 2021)
Shirley Kirk (until 5 May 2021)
Ian Murray
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).

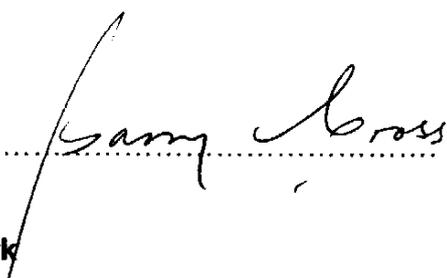
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial 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: 23 March 2022

Barry Cross
Session Clerk

**Priestfield Parish Church of Scotland, Edinburgh
Independent Examiner's Report to the Trustees
Year ended 31 December 2021**

I report on the accounts of the charity for the year ended 31 December 2021 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

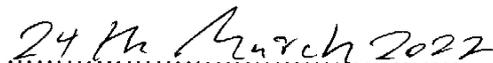
1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records 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 2021</u>	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Income and endowments from:							
Donations and legacies	1	92116	2000	94116	100958	–	100958
Charitable activities	2	1438	–	1438	786	–	786
Other trading activities	3	2852	–	2852	1332	–	1332
Investments	4	17	1	18	240	6	246
Other	5	296	8773	9069	710	–	710
Total income		96719	10774	107493	104026	6	104032
Expenditure on:							
Raising funds	6	83	–	83	85	–	85
Charitable activities		75866	9469	85335	89075	–	89075
Other		–	–	–	–	–	–
Total Expenditure		75949	9469	85418	89160		89160
Net income/(expenditure) before gains and losses on investments		20770	1305	22075	14866	6	14872
Net gains/(losses) on investments		–	–	–	–	–	–
Net income/(expenditure)		20770	1305	22075	14866	6	14872
Transfers between Funds		–	–	–	–	–	–
Other recognised gains/(losses):							
Other gains/(losses)		–	–	–	–	–	–
Net movement in funds		20770	1305	22075	14866	6	14872
Reconciliation of funds:							
Total funds brought forward		31886	3832	35718	17020	3826	20846
Total funds carried forward		52656	5137	57793	31886	3832	35718

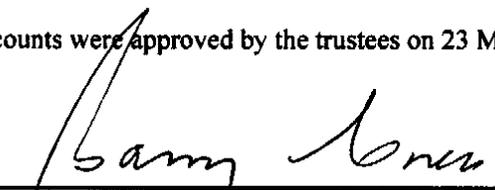
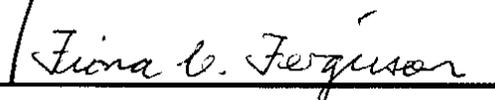
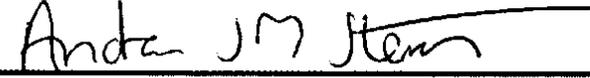
Balance Sheet at 31 December 2021

	<u>Note</u>	Unrestricted Funds	Restricted Funds	Total Funds 2021	Prior Year 2020
Fixed Assets:					
Tangible assets	9	–	–	–	–
Investments	10	–	–	–	–
Total Fixed Assets		–	–	–	–
Current Assets					
Debtors	11	3616	–	3616	3748
Cash at bank and in hand		56362	5137	61499	50845
Total Current Assets		59978	5137	65115	54593
Liabilities					
Creditors falling due within one year	12	7322	–	7322	15875
Net Current Assets		52656	5137	57793	38718
Creditors falling due after more than one year	12	–	–	–	3000
Net Assets		52656	5137	57793	35718

The funds of the charity:

Restricted income funds				5137	3832
Unrestricted income funds				52656	31886
Total charity funds	15			57793	35718

The accounts were approved by the trustees on 23 March 2022 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 2021

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020
1 Donations and Legacies	£	£	£			£
Offerings	74308	2000	76308	81856	–	81856
Tax recovered on Gift Aid	17808	–	17808	19102	–	19102
Legacies	–	–	–	–	–	–
	<u>92116</u>	<u>2000</u>	<u>94116</u>	<u>100958</u>	<u>–</u>	<u>100958</u>

Income from donations and legacies was £94116 (2020 £100958) of which £92116 was unrestricted (2020 £100958) and £2000 was restricted (2020 £nil).

2 Income from charitable activities

Weddings and funerals	568	–	568	100	–	100
Coffee mornings etc.	870	–	870	686	–	686
	<u>1438</u>	<u>–</u>	<u>1438</u>	<u>786</u>	<u>–</u>	<u>786</u>

Income from charitable activities, all unrestricted, was £1438 (2020 £786).

3 Income from other trading activities

Rent received	2852	–	2852	1332	–	1332
	<u>2852</u>	<u>–</u>	<u>2852</u>	<u>1332</u>	<u>–</u>	<u>1332</u>

Income from other trading activities, all unrestricted, was £2852 (2020 £1332).

4 Investment income

Deposit interest	17	1	18	240	6	246
	<u>17</u>	<u>1</u>	<u>18</u>	<u>240</u>	<u>6</u>	<u>246</u>

Total investment income was £18 (2020 £246) of which £17 was unrestricted (2020 £246) and £1 was restricted (2020 £6).

5 Other income

VAT Refund	296	–	296	373	–	373
Grant from Presbytery	–	1163	1163	337	–	337
Grant from City of Edin. Council	–	1770	1770	–	–	–
Grant from Adapt & Thrive	–	5840	5840			
	<u>296</u>	<u>8773</u>	<u>9069</u>	<u>710</u>	<u>–</u>	<u>710</u>

Total other income was £9069 (2020, £710) of which £296 (2020, £710) was unrestricted and £8773 (2020, £nil) was restricted.

Notes forming part of the financial statements for the year ended 31 December 2021

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
6 Analysis of Expenditure						
Raising Funds						
Offering Envelopes	83	–	83	85	–	85
	83	–	83	85	–	85
Charitable Activities						
Ministries & Mission Allocation	46251	–	46251	55600	–	55600
Presbytery Dues	1078	–	1078	1644	–	1644
Pulpit Supply	–	–	–	–	–	–
Other salary costs	5700	–	5700	5700	–	5700
Fabric Repairs & Maintenance	6210	1163	7373	5554	–	5554
Council Tax	3385	–	3385	3356	–	3356
Other Buildings Costs	8571	–	8571	11294	–	11294
Church Office Expenses	752	–	752	174	–	174
Outreach/Mission	861	–	861	1154	–	1154
Student Ministry	146	–	146	149	–	149
Charitable Donations	400	–	400	875	–	875
Interest Paid	428	–	428	856	–	856
Other expenses	1284	–	1284	2119	–	2119
AV Project	–	7840	7840	–	–	–
Lend an Ear	–	466	466	–	–	–
Independent Examiner	800	–	800	600	–	600
	75866	9469	85335	89075	–	89075
Total	75949	9469	85418	89160	–	89160

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 £85418 (2020, £89160) of which £75949 was unrestricted (2020, £89160) and £9469 was restricted (2020, £nil).

**Notes forming part of the financial statements
for the year ended 31 December 2021**

	2021	2020
	£	£
7 Staff costs and numbers		
Salaries and wages	5700	5700
Social security costs	–	–
Total	<u>5700</u>	<u>5700</u>

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

	2021	2020
	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 (2020 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 £3385 being council tax paid for the manse.

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 £44552 was donated to the congregation by trustees (2020, £49659).

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 2021

11 Debtors

	2021	2020
	£	£
Gift Aid Tax Refund Due	3616	3625
Other	–	123
	<u>3616</u>	<u>3748</u>

12 Creditors

	2021	2020
	£	£
Accruals	4322	1375
Loans due within 1 year	3000	14500
	<u>7322</u>	<u>15875</u>
Amounts due over 1 year	<u>–</u>	<u>3000</u>

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 is repayable over five years with a first instalment of £3000 paid on 30 September 2017 and the final one on 31 March 2022. Interest is payable at 5% per annum. In addition, trustees have contributed loans of £8,500 which are interest free and have no fixed repayment dates. The loans from Trustees were repaid during the year.

13 Analysis of Net Assets Among Funds

	General	Restricted	Total
	£	£	£
Fixed Assets	–	–	–
Investments	–	–	–
Current Assets	59978	5137	65115
Current Liabilities	(7322)	–	(7322)
Amounts due over 1 year	–	–	–
Net assets at 31 Dec 2021	<u>52656</u>	<u>5137</u>	<u>57793</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 2021**

15 Movements in Funds

	At 1 January 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2021 £
Restricted funds					
Children & Young People	3832	1	–	–	3833
Fabric	–	1163	1163	–	–
AV Project	–	7840	7840	–	–
Lend an Ear	–	1770	466	–	1304
	3832	10774	9469	–	5137
Unrestricted funds					
General Fund	31886	96719	75949	–	52656
Total funds	35718	107493	85418	–	57793

Purposes of Restricted Funds

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

APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2021 £	2020 £
Credit Balances held at 31 December at cost	–	–
Market Value of Balances at 31 December	–	–
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	154	154