



The Church of Scotland

Presbytery of Edinburgh

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

***ACCRUED (SORP COMPLIANT) ACCOUNTS
2020***

Congregation No: 010079

Charity No: SC014499

Priestfield Parish Church of Scotland, Edinburgh Trustees' Report Year ended 31 December 2020

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2020. 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.

The year just passed was probably one of the more unusual ones in the 140plus years of the congregation's existence. 2020 began normally enough. Sunday worship at 10:30am; weekly soup lunches for the community on Thursdays at 12:30pm; Café Times on Saturday mornings; meetings of the Kirk Session; etc, etc. But the news about a virus in distant China was beginning to cause concern - and it got closer and closer.

On Sunday 15 March we held our Annual Business Meeting of the Congregation immediately after the morning service. During the course of the next few days we, along with most of the country and wider afield, entered 'lockdown.' We closed and locked the church building for the foreseeable future on the instructions of the Scottish Government and Church of Scotland. We moved on-line with a consequential very steep learning curve.

Over three months later, in July, taking advantage of the Government's relaxation of controls, we re-opened the Church building for private prayer on Wednesdays from 4:00 to 6:30pm. In September, a further relaxation allowed us to reopen for Sunday worship although 'social distancing' requirements resulted in a maximum capacity of less than 30 persons.

This situation pertained until the restrictions were tightened yet again with the arrival of the second wave of the pandemic at the end of the year when a maximum of 20 worshippers was permitted.

Throughout, efforts were made to ensure that those without access to our on-line services were given priority to attend services in the building.

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 only 20 mourners being permitted at funeral services. Use of on-line and recorded funeral services from the crematoria helped but there will be a need to support the bereaved with memorial services and similar in due course.

Priestfield Church has provided a home for the Edinburgh Korean Church for many years. The Korean fellowship has not met in the building for the duration of the COVID 19 pandemic.

The Church hall 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 the start of lockdown in March. Following relaxation of controls, and extensive discussions and the completion of risk assessments, most groups returned to meeting in Whithorn (the upstairs hall) in November. They were unable to return after the Christmas break.

The Church has robust links with Prestonfield Primary School. No work in school has taken place during the pandemic and the team awaits being able to return at some stage.

For many years members and friends have made regular donations of food and toiletries which were taken weekly to Newington Basics Bank. Following an initiative by Michael McMullin, our Mission Development Worker, a new foodbank opened in Priestfield Church at the end of 2019. The 'Prestonfield Foodbank' is run by Edinburgh Food Partnership which is sponsored (but not funded) by the Trussell Trust. The foodbank closed during the peak of the pandemic and operated a delivery service.

The final two main activities this year have related to relationships with neighbouring congregations.

The Mission Development Worker, Michael McMullin, was furloughed by the Church of Scotland in the Spring and did not return to work until September. In the months either side of furlough Michael took forward a number of projects, latterly remotely. Following the successful introduction of Prestonfield Food Bank he developed proposals for a Listening Service. This was awarded a Presbytery grant to take it forward to implementation.

The current Presbytery Plan runs from 2012 to 2022 and Presbytery is now engaged 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 is part of the South City Cluster. The Cluster includes Craigmillar Park, Marchmont St Giles, Priestfield, Reid Memorial, St Catherine's Argyle, Mayfield Salisbury and Morningside United Churches. Discussions have commenced on the shape of the local church in the area going forward.

Achievements and Performance

Formal membership at the close of 2020 stood at 102 compared with 105 at the start of the year.

Following lockdown in March three actions followed immediately;

- Sunday worship moved on-line. We had an on-line service up-and-running the very next Sunday.
- 'Praise and Prayer' times moved on-line
- We introduced a robust pastoral support network across the broader congregation; members, friends and associates.

We later moved to provide 'Messy Church' times and material on-line and had regular distribution of material to GodSpace families. Other services and worship times which moved on-line included;

- Monthly Communion services
- Daily Holy Week meditations
- Community Remembrance Service
- Weekly Advent meditations
- A Festival of Carols
- Christmas Eve and Christmas Day service

This rapid mobilisation required much vision, time and effort on the part of the Minister, individuals and groups across the congregation.

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

Christian Aid

Normally our support for Christian Aid involves the congregation undertaking a parish-wide door-to-door collection as well as its own internal fund-raising activities. In 2020 these were moved on line and a total of £4,245 was sent to Christian Aid.

Bethany Christian Trust

The offerings at Christmas are traditionally given to an appropriate charity. In 2020 around £700 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 2020 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 31 boxes were filled and donated.

Other charities supported during this difficult year included UNICEF and 'Mary's Meals' 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 has not been possible during the pandemic.

Emphasis continues to be placed on the need to take the Christian message out to the whole community. Each year the opportunity is taken to deliver a Christian greeting, message and invitation to each home in the parish. This was done at Easter, at Harvest and at Christmas. In 2020 shortly before Easter we entered lockdown with church services and other events not being possible. The cards about to be delivered door-to-door were quickly adapted to include an offer of

practical help; for example, to do shopping, collect prescriptions, etc. The take-up was small but it was nevertheless a good way of demonstrating the church's concern for the community.

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 Offices, Recycling Centre, NHS Day Centre, school, nursery, shops, etc. A total of twenty-eight 'blessings' were distributed in this way.

The usual 'Christmas Angel Trail' in Cameron Toll Shopping Centre could not take place but 'blessings' were also delivered to shops there to maintain the links and say 'thank you.' The angels which had been knitted by ladies of Priestfield and Craigmillar Park 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. Most live in the university family flats at Blacket Avenue. This work has gone on-line this year.

2020 inevitably saw much reliance on the Church's website www.priestfield.org.uk and its Facebook page to communicate and as points of contact and reference. The Facebook platform in particular 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. To reach those without on-line access several special editions of 'The Net' (the church magazine) were produced. These were distributed widely by email, Royal Mail and by hand delivery.

The congregation continues to develop and implement physical projects to develop the buildings for mission. During 2020 limited access to the building was possible but it proved possible to undertake repairs and redecoration of the north vestibule and Iona.

In October there was a serious personal injury accident in the building involving a contractor. With the support of the General Trustees remedial measures are being put in place. Despite restrictions, most of the work was completed before the end of the year.

Financial Review

Due to the extraordinary generosity of members and despite the church building having to be closed for much of 2020, we ended the year with a surplus of £14,867. Our total income for 2020 was £104,032 (2019 £100,332) and our total expenditure was £89,160 (2019 £99,989). Our expenditure was lower principally due to less being paid out on (a) heating and lighting; (b) fabric and repairs; and (c) mission group and student group work, all as a result of the pandemic restrictions.

We have also continued to manage to cover loan repayments to the Church of Scotland.

It is our hope that our building will reopen again later in 2021. 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. There are also two new risks.

The first is a reflection of the current COVID 19 pandemic. At the time of writing the country is in the grip of the second wave of the virus. No-one yet knows how long it will last, nor its end-point. The 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 new risk is either an existential threat or a golden opportunity, depending upon how it is viewed.

The current Presbytery Plan, under which the three congregations of Craigmillar Park, Priestfield and Reid Memorial are moving forward, set out a structure for the three congregations including two ministers and the MDW. All are now in place on five-year terms. Presbytery has, through this demonstration of faith in the three congregations, given us a wonderful opportunity. At the time of the next Presbytery review in around three years' time the congregations will require to demonstrate that the confidence was well placed. Failure to engage seriously with mission across the three parishes will pose an existential threat.

However, in parallel with this timeframe Presbytery is now embarked upon the preparation of a new Presbytery Plan, referred to earlier under 'Objectives and Activities.' At the close of 2020 representatives of the seven congregations in the South City Cluster are engaged in discussions regarding the shape of the future church in the area. This is a once in a lifetime opportunity to shape the local church so that it is fit for purpose for the coming years. The Trustees will require to have a clear vision for the future and be ready to work for it as necessary.

Reserves Policy

In recent years the Trustees have agreed that they should aim to have Unrestricted Reserves sufficient to meet six months' expenditure in case of unexpected problems. At 31st December 2020 we held sufficient funds to meet the Restricted Funds of £3832 leaving Unrestricted Funds of £31,886 (2019 £17,020). This equates to four months' normal expenditure. It is hoped that, God willing, the position will improve further in 2021.

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.

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:

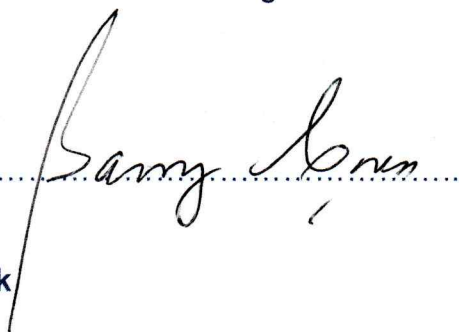
- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been 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: 24 February 2021

Barry Cross
Session Clerk

**Priestfield Parish Church of Scotland, Edinburgh
Independent Examiner's Report to the Trustees
Year ended 31 December 2020**

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 17.

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: *William Main*

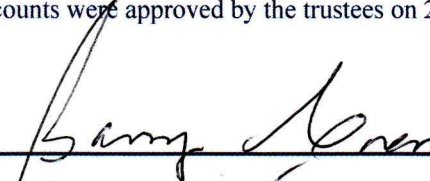

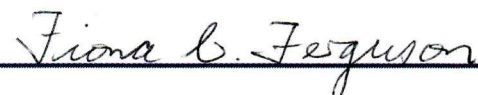
Statement of Financial Activities

<u>Year ended 31 December 2020</u>	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Income and endowments from:							
Donations and legacies	1	100,958	–	100,958	85733	–	85733
Charitable activities	2	786	–	786	1838	–	1838
Other trading activities	3	1332	–	1332	10716	–	10716
Investments	4	240	6	246	192	7	199
Other	5	710	–	710	1846	–	1846
Total income		104,026	6	104,032	100,325	7	100,332
Expenditure on:							
Raising funds	6	85	–	85	81	–	81
Charitable activities		89075	–	89075	99908	–	99908
Other		–	–	–	–	–	–
Total Expenditure		89160	–	89160	99989		99989
Net income/(expenditure) before gains and losses on investments		14866	6	14872	336	7	343
Net gains/(losses) on investments		–	–	–	–	–	–
Net income/(expenditure)		14866	6	14872	336	7	343
Transfers between Funds		–	–	–	–	–	–
Other recognised gains/(losses):							
Other gains/(losses)		–	–	–	(68)	–	(68)
Net movement in funds		14866	6	14872	268	7	275
Reconciliation of funds:							
Total funds brought forward		17020	3826	20846	16752	3819	20571
Total funds carried forward		31886	3832	35718	17020	3826	20846

Balance Sheet at 31 December 2020

	<u>Note</u>	Unrestricted Funds	Restricted Funds	Total Funds 2020	Prior Year 2019
Fixed Assets:					
Tangible assets	9	-	-	-	-
Investments	10	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors	11	3748	-	3748	5561
Cash at bank and in hand		47013	3832	50845	41914
Total Current Assets		50761	3832	54593	47475
Liabilities					
Creditors falling due within one year	12	15875	-	15875	17629
Net Current Assets		34886	3832	38718	29846
Creditors falling due after more than one year	12	3000	-	3000	9000
Net Assets		31886	3832	35718	20846
The funds of the charity:					
Restricted income funds				3832	3826
Unrestricted income funds				31886	17020
Total charity funds	15			35718	20846

The accounts were approved by the trustees on 24 February 2021 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

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

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 2020

	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020	Unrestricted Funds 2019	Restricted Funds 2019	Total 2019
1 Donations and Legacies	£	£	£			£
Offerings	81856	-	81856	68975	-	68975
Tax recovered on Gift Aid	19102	-	19102	16758	-	16758
Legacies	-	-	-	-	-	-
	<u>100958</u>	<u>-</u>	<u>100958</u>	<u>85733</u>	<u>-</u>	<u>85733</u>

Income from donations and legacies was £100958 (2019 £85733) of which £100958 was unrestricted (2019 £85733) and £nil was restricted (2019 £nil).

2 Income from charitable activities

Weddings and funerals	100	-	100	600	-	600
Coffee mornings etc.	686	-	686	1238	-	1238
	<u>786</u>	<u>-</u>	<u>786</u>	<u>1838</u>	<u>-</u>	<u>1838</u>

Income from charitable activities, all unrestricted, was £786 (2019 £1838).

3 Income from other trading activities

Rent received	1332	-	1332	10716	-	10716
	<u>1332</u>	<u>-</u>	<u>1332</u>	<u>10716</u>	<u>-</u>	<u>10716</u>

Income from other trading activities, all unrestricted, was £1332 (2019, £10716).

4 Investment income

Deposit interest	240	6	246	192	7	199
	<u>240</u>	<u>6</u>	<u>246</u>	<u>192</u>	<u>7</u>	<u>199</u>

Total investment income was £246 (2019 £199) of which £240 was unrestricted (2019 £192) and £6 was restricted (2019 £7).

5 Other income

VAT Refund	373	-	373	146	-	146
Grant from Presbytery	337	-	337	1700	-	1700
	<u>710</u>	<u>-</u>	<u>710</u>	<u>1846</u>	<u>-</u>	<u>1846</u>

Total other income was £710 (2019, £1846) of which £710 (2019, £1846) was unrestricted and £nil (2019, £nil) was restricted.

Notes forming part of the financial statements for the year ended 31 December 2020

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
6 Analysis of Expenditure						
Raising Funds						
Offering Envelopes	85	–	85	81	–	81
	<u>85</u>	<u>–</u>	<u>85</u>	<u>81</u>	<u>–</u>	<u>81</u>
Charitable Activities						
Ministries & Mission Allocation	55600	–	55600	54581	–	54581
Presbytery Dues	1644	–	1644	1635	–	1635
Pulpit Supply	–	–	–	140	–	140
Other salary costs	5700	–	5700	6161	–	6161
Fabric Repairs & Maintenance	5554	–	5554	9177	–	9177
Council Tax	3356	–	3356	2918	–	2918
Other Buildings Costs	11294	–	11294	14387	–	14387
Church Office Expenses	174	–	174	1415	–	1415
Outreach/Mission	1154	–	1154	3629	–	3629
Student Ministry	149	–	149	530	–	530
Charitable Donations	875	–	875	926	–	926
Interest Paid	856	–	856	856	–	856
Other expenses	2119	–	2119	2953	–	2953
Independent Examiner	600	–	600	600	–	600
	<u>89075</u>	<u>–</u>	<u>89075</u>	<u>99908</u>	<u>–</u>	<u>99908</u>
Total	<u>89160</u>	<u>–</u>	<u>89160</u>	<u>99989</u>	<u>–</u>	<u>99989</u>

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 £89160 (2019, £99989) of which £89160 was unrestricted (2019, £99989) and £nil was restricted (2019, £nil).

**Notes forming part of the financial statements
for the year ended 31 December 2020**

	2020	2019
	£	£
7 Staff costs and numbers		
Salaries and wages	5700	6161
Social security costs	–	–
Total	<u>5700</u>	<u>6161</u>

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

	2020	2019
	Number	Number
Music staff	1	1
Premises maintenance	1	1
Total	<u>2</u>	<u>2</u>

No employee had employee benefits in excess of £50,000 (2019 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 £28137 and the maximum stipend (in the fifth and subsequent years) £34577.

8 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £3355 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 £49659 was donated to the congregation by trustees (2019, £35739).

9 Tangible Fixed Assets

There are no tangible fixed assets.

10 Investments

The following investments were disposed of in 2018:
Church of Scotland Investors Trust Income Fund.

Notes forming part of the financial statements for the year ended 31 December 2020**11 Debtors**

	2020	2019
	£	£
Gift Aid Tax Refund Due	3625	4701
Other	123	860
	<u>3748</u>	<u>5561</u>

12 Creditors

	2020	2019
	£	£
Accruals	1375	3129
Loans due within 1 year	14500	14500
	<u>15875</u>	<u>17629</u>
Amounts due over 1 year	<u>3000</u>	<u>9000</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.

13 Analysis of Net Assets Among Funds

	General	Restricted	Total
	£	£	£
Fixed Assets	–	–	–
Investments	–	–	–
Current Assets	50761	3832	54593
Current Liabilities	(15875)	–	(15875)
Amounts due over 1 year	(3000)	–	(3000)
Net assets at 31 Dec 2020	<u>31886</u>	<u>3832</u>	<u>35718</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 2020**

15 Movements in Funds

	At 1 January 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2020 £
Restricted funds					
Children & Young People	3826	6	–	–	3832
	3826	6	–	–	3832
Unrestricted funds					
General Fund	17020	104,026	89160	–	31886
	17020	104,026	89160	–	31886
Total funds	20846	104,032	89160	–	35718

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>	2020 £	2019 £
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	153
 <u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	–	–