

The Church of Scotland
Edinburgh Leith North Parish Church

North Leith Parish Church

REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2020
(Receipts and Payments Accounts)

Congregation No: 010116

Charity No: SC 004932

North Leith Parish Church
Trustees' Annual Report
Year ended 31st DECEMBER 2020

Reference and Administrative Information

Charity Name: **Edinburgh Leith North Parish Church of Scotland**
(otherwise known as North Leith Parish Church)

Charity Registration Number: **SC 004932**

Congregation Reference No: **010116**

Contact Address: **The Church Office**
1A Madeira Place
Edinburgh
EH6 4AW

Trustees

Annie Addison, Tim Bell, David Black, Ewan Bruce, Andrew Campbell,
Donald Cook, Mark Cooper, Beryl Curlett, Eileen Doig, Michelle Doig, Robert Doig,
James Hudson, Eleanor Laidlaw, Anne Lamont, Ellen Lowe,
Nicola Mackenzie, Jenny Martin, Niall Martin, Kenneth McAlpine,
Russell McLarty, Juana Molina, Gerry O'Neil, John Summers

Principal Office-bearers

Minister:

Interim Moderator **Russell McLarty**

Session Clerk: **Anne Lamont**

Treasurer: **Anne Lamont**

Resourcing Committee Convener **Kenneth McAlpine**

Property Manager **Gerry O'Neil**

Independent Examiner **John W Kennedy CA**
60 Constitution Street
Edinburgh EH6 6RR

Bankers

Bank of Scotland
13 Newkirkgate
Edinburgh EH6 6AD

North Leith Parish Church
Trustees' Annual Report
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Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Church of Scotland Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Interim Moderator, who was appointed by Presbytery when the ministry post became vacant, is also a trustee.

Organisational Structure

The Kirk Session, which is chaired by the Interim Moderator or other person duly authorised by him, is responsible for all the affairs of the charity; it delegates certain responsibilities to its committees as appropriate. Currently there are two committees: Resourcing Committee and Congregational & Community Life Committee.

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.

Our church activities include regular worship, youth and adult groups, community service and outreach groups, as well as support for charities. Youth organisations included Rangers, Guides, Brownies & Rainbows, and support for the Scouting groups that meet in the community. Examples of activities are given in the following section on current year achievements and performance.

Katherine Taylor has served as our Locum Minister from February 2020 (A Locum is part-time and is responsible for worship and pastoral care.) We are grateful to Katherine for all the care, attention and encouragement she has given our congregation

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Achievements and Performance

The church was closed for worship from the end of March till the beginning of September due to coronavirus restrictions. From the beginning of this time our locum minister produced an online worship service which was sent out to all members of the congregation for whom we had an email address. When the church reopened for worship, with attendances of 30-50 worshippers, an online version of the service continued to be provided. The Leith churches held joint streamed services during Holy Week and a well-received online Leith Churches Together service at the time when the Leith Festival service would have been held in June. A joint Leith Churches Forum bible study group met during Lent and continued on for the rest of the year via Zoom.

At the end of January we held our usual congregational lunch after the communion service. Other opportunities for Fellowship through social gatherings have been severely limited because of physical social distancing requirements. Our usual Stewardship month did not take place in October; however the congregation was regularly encouraged to maintain their givings via the church magazines, and a number of new standing orders were set up by members.

Members nevertheless continued to provide witnessing and service in the community and beyond via the Edinburgh NE Foodbank which operated even during lockdown, and, when allowed, through the youth organisations, the Leith Churches Summer Holiday Club, work with the Care Shelter, donations for the Food Bank and Freshstart. A new initiative was introduced when the church opened for private prayer for the local community on two mornings a week from the end of July. Christmas gifts for local children and donations for Seafarers' Christmas bags were collected. Also this year members supported a project to provide and deliver Christmas Hampers to refugee families. Not having been able to take part in door-to-door collections during Christian Aid week, the Session agreed that our Christmas Appeal would go to Christian Aid for its work in Ethiopia. Contact with Trinity Primary School was maintained but sadly no School Assemblies in the church could take place.

The number of members at 31/12/20 is 133 . There were no baptisms nor weddings during the year. A special Baby Blessing afternoon service, however, took place in October for a local family and friends. A new church website was launched in November.

Progress with The Leith Churches Forum vision for the Church of Scotland 'One Church for Leith' has been severely restricted but at the end of the year the Steering Group began to pick up planning again.

North Leith Parish Church
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Financial Review

The total of members' offerings, the main source of revenue for the Church, at £37,227 is down by £4,723 (11%) on the previous year. Gift Aid total tax recovery at £8,265 is also down by 13% on last year. A donation of £192 from the Guiding Units was received. Income from use of premises of £1,110 is down considerably on the previous year as the hall was closed for most of the year, apart from use by the Foodbank. Grants of £2,666, however, were received from the government coronavirus jobs scheme. Investment dividends at £16,803, although down from last year's figure by £3,238 (for a variety of reasons), continue to be a significant proportion of overall income. Total income for the year was £67,947; this was down by £12,157 (15%) on last year. Much of this decrease must be attributed to the coronavirus pandemic.

Fabric expenditure of £9,131 was less than the previous year and less than the budgeted figure, but this was partly because some work required was postponed until 2021 because of difficulties in scheduling and managing the work due to the coronavirus restrictions. Again the biggest items of expenditure were to do with heating, and in particular church heating where both the boilers and the control unit needed repairs. Fabric expenditure also includes costs of looking after the vacant manse until the property sale finally completed at the end of November. (Note: the net proceeds from the sale is held on our behalf by the Church of Scotland General Trustees and this appears in the Appendix to the accounts.)

Total expenditure for the year was £89,003 compared to £100,849 in 2019. The operating deficit for the year is £21,056 which is covered by reserves.

The value of investments held in Church of Scotland Investors Trust funds at the year end was £552,154 being down on the previous year end by £9,774. With the demise of the Boys' Brigade Company, some shares, previously gifted to be held on their behalf, have been brought into church funds at a market value of £5,014, giving a total value of investments at year end of £557,168. Total funds at the end of the year are down on 2019 year end by £25,816 to £590,579.

Reserves Policy

It is the Trustees policy to hold reserves to fulfill our objectives of ensuring a Christian presence in North Leith, supporting the wider work of the Church and maintaining our Category A Listed building which is of significant local importance. With decreasing numbers in membership over the last number of years, leading to expenditure exceeding income, we have relied on the reserves, not just for the significant income generated, but also to meet the deficit. At the year end the Church held unrestricted funds of £590,227 as in Note 1.

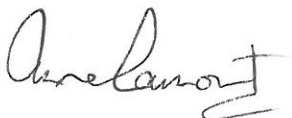
The Church also held £352 of restricted funds which have been provided for the purposes specified in Note 1.

North Leith Parish Church
Trustees' Annual Report
Year ended 31 December 2020

Statement of Trustees' Responsibilities

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

Approved by the Trustees and signed on their behalf,

A handwritten signature in black ink, appearing to read 'Anne Lamont', with a stylized flourish at the end.

Anne Lamont, Session Clerk

Date: 20 January 2021

North Leith Parish Church
Receipts and Payments Account
Year ended 31 December 2020

| | | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total 2020 £ | Total 2019 £ |
|---|-------------|------------------------------------|----------------------------------|--------------------|--------------------|
| <u>Receipts</u> | Note | | | | |
| Donations | 2 | 46,132 | | 46,132 | 52,748 |
| Legacies | | 0 | | 0 | 0 |
| Activities for Generating Funds | | 0 | | 0 | 0 |
| Charitable Activities | | 995 | | 995 | 500 |
| Bank & Deposit interest | | 241 | | 241 | 235 |
| Investment income | | 16,803 | | 16,803 | 20,041 |
| | | 64,171 | 0 | 64,171 | 73,524 |
| Use of premises | | 1,110 | | 1,110 | 6,580 |
| Coronavirus HMRC Grants | | 2,666 | | 2,666 | 0 |
| <u>Total Ordinary Receipts</u> | | 67,947 | 0 | 67,947 | 80,104 |
| Proceeds from sale of investments | | 0 | 0 | 0 | 45,008 |
| <u>Total Receipts incl investment sales</u> | | 67,947 | 0 | 67,947 | 125,112 |
| <u>Payments</u> | 3 | | | | |
| Charitable activities | | 88,263 | 20 | 88,283 | 100,129 |
| Governance costs | | 720 | | 720 | 720 |
| <u>Total Payments</u> | | 88,983 | 20 | 89,003 | 100,849 |
| Excess/Deficit of Receipts over Payments for the year before transfers | | -21,036 | -20 | -21,056 | 24,263 |
| Transfers | | 0 | 0 | 0 | 0 |
| Excess/Deficit of Receipts over Payments for the year | | -21,036 | -20 | -21,056 | 24,263 |
| Excess of Payments over Receipts for the year excluding investment sale proceeds | | -21,036 | -20 | -21,056 | -20,745 |


North Leith Parish Church
Statement of Balances
At 31 December 2020

| | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total 2020 £ | Total 2019 |
|--|------------------------------------|----------------------------------|--------------------|----------------|
| Note | | | | |
| <u>Bank & Deposit Balances</u> | | | | |
| Bank & deposit balances brought forward | 56,276 | 372 | 56,648 | 31,754 |
| Movement in year: | | | | |
| Excess of Payments over Receipts for the year | -21,036 | -20 | -21,056 | -20,745 |
| Receipts from Sale of Investments | 0 | | 0 | 45,008 |
| 3rd Party receipts held at prior year end and paid over | -2,181 | | -2,181 | -1,550 |
| 3rd Party receipts held at year end | 1,306 | | 1,306 | 2,181 |
| Bank & deposit balances carried forward | 34,365 | 352 | 34,717 | 56,648 |
| Total Funds excluding 3rd Party receipts | 33,059 | 352 | 33,411 | 54,467 |
| Investments at market value | | | | |
| (Church of Scotland Investor Trust funds, £552,154, cost £418,140. Shares, £5,014.) | 557,168 | | 557,168 | 561,928 |
| <u>Total Funds including Investments</u> | 590,227 | 352 | 590,579 | 616,395 |
| <u>Assets</u> | | | | |
| Gift Aid Receivable | 2,163 | 0 | 2,163 | 2,842 |
| <u>Liabilities</u> | | | | |
| 3rd Party receipts | 1,306 | 0 | 1,306 | 2,181 |

The accounts were approved by the Kirk Session on 20 January 2021.

For and on behalf of the Kirk Session

 Session Clerk

 Resourcing Committee Convener

North Leith Parish Church
Year ended 31 December 2020

Notes to the Accounts

1. Movements in Funds

| (a) Bank & Deposit Balances | At 1 Jan 2020 £ | Receipts £ | Payments £ | Transfers £ | From/to Investments £ | At 31 Dec 2020 £ |
|---|-----------------------|---------------|---------------|----------------|-----------------------------|------------------------|
| Unrestricted funds | | | | | | |
| General Fund | 34,406 | 59,042 | 77,805 | | | 15,643 |
| JB Husband Bequest (Designated) | 794 | 4,612 | 1,970 | | | 3,436 |
| Benevolent Fund (Designated) | 611 | 265 | 77 | | | 799 |
| Mission Fund (Designated) | 1,270 | 702 | 0 | | | 1,972 |
| Fabric Fund (Designated) | 15,579 | 3,268 | 9,131 | | | 9,716 |
| Children & Youth Fund (Designated) | 1,435 | 58 | 0 | | | 1,493 |
| | 54,095 | 67,947 | 88,983 | 0 | 0 | 33,059 |
| Restricted funds | | | | | | |
| Gavin Fund | 372 | 0 | 20 | 0 | 0 | 352 |
| | 372 | 0 | 20 | 0 | 0 | 352 |
| Total Funds in Bank & Deposits | 54,467 | 67,947 | 89,003 | 0 | 0 | 33,411 |

Movement in Funds

| (b) Including Investments | At 1 Jan 2020 £ | Receipts £ | Payments £ | Transfers £ | Investment value £ | At 31 Dec 2020 £ |
|--|-----------------------|---------------|---------------|----------------|--------------------------|------------------------|
| Unrestricted funds | | | | | | |
| General Fund | 303,339 | 59,042 | 77,805 | 0 | -3,600 | 280,976 |
| JB Husband Bequest (Designated) | 122,157 | 4,612 | 1,970 | 0 | 2,039 | 126,838 |
| Benevolent Fund (Designated) | 11,754 | 265 | 77 | 0 | -419 | 11,523 |
| Mission Fund (Designated) | 39,651 | 702 | 0 | 0 | 537 | 40,890 |
| Fabric Fund (Designated) | 135,226 | 3,268 | 9,131 | 0 | -3,225 | 126,138 |
| Children & Youth Fund (Designated) | 3,896 | 58 | 0 | 0 | -92 | 3,862 |
| | 616,023 | 67,947 | 88,983 | 0 | -4,760 | 590,227 |
| Restricted funds | | | | | | |
| Gavin Fund | 372 | 0 | 20 | 0 | 0 | 352 |
| | 372 | 0 | 20 | 0 | 0 | 352 |
| Total Funds including Investments | 616,395 | 67,947 | 89,003 | 0 | -4,760 | 590,579 |

Purposes of Designated Funds

J B Husband Bequest Fund: The Trustees have set aside funds for disbursements benefitting People & Projects.

Benevolent Fund: The Trustees have set aside funds for benevolent purposes.

Mission Fund: The Trustees have set aside funds for mission purposes.

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

Children & Youth Fund: The Trustees have set aside funds to support the activities of the Children & Youth church groups.

Purposes of Restricted Funds

Gavin Fund: This fund is available for disbursement at the discretion of the minister

North Leith Parish Church
Year ended 31 December 2020

Notes to the Accounts

| | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total 2020 £ | Total 2019 £ |
|---------------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| 2. Analysis of Donations | | | | |
| Offerings (FWO) | 14,474 | | 14,474 | 17,900 |
| Offerings (Bank Orders) | 20,835 | | 20,835 | 16,900 |
| Offerings (Open Plate) | 893 | | 893 | 2,930 |
| Other Offerings | 1,025 | | 1,025 | 4,220 |
| Tax recovered on Gift Aid | 8,265 | | 8,265 | 9,528 |
| Open Plate Donations | 297 | | 297 | 775 |
| Other Donations | 343 | | 343 | 495 |
| | <u>46,132</u> | <u>0</u> | <u>46,132</u> | <u>52,748</u> |
| 3. Analysis of Payments | | | | |
| Charitable activities | | | | |
| Ministries & Mission allocation | 36,495 | | 36,495 | 43,747 |
| Presbytery Dues | 1,415 | | 1,415 | 1,474 |
| Leith Churches Forum | 143 | | 143 | 159 |
| Council Tax | 0 | | 0 | 901 |
| Interim Moderator's expenses | 117 | | 117 | 776 |
| Pulpit Supply & Locum costs | 10,630 | | 10,630 | 5,169 |
| Salaries | 13,367 | | 13,367 | 15,888 |
| Organ Supply & Music | 992 | | 992 | 634 |
| Organ & Piano Maintenance | 1,272 | | 1,272 | 624 |
| Heat & Light | 4,254 | | 4,254 | 5,185 |
| Insurance | 6,621 | | 6,621 | 7,209 |
| Cleaning & Hygiene | 124 | | 124 | 401 |
| Fabric Repairs & Maintenance | 9,131 | | 9,131 | 13,104 |
| Printing, Stationery & Copying | 447 | | 447 | 1,411 |
| Worship Materials | 0 | | 0 | 0 |
| Telephone & Postage | 707 | | 707 | 509 |
| Flowers | 56 | | 56 | 844 |
| Computer, web-site & broadband | 531 | | 531 | 171 |
| Activities supported | 1,747 | 20 | 1,767 | 1,157 |
| Other Expenses | 214 | | 214 | 766 |
| | <u>88,263</u> | <u>20</u> | <u>88,283</u> | <u>100,129</u> |
| Governance costs | | | | |
| Independent examiner's fees | 720 | | 720 | 720 |
| Total Payments | <u>88,983</u> | <u>20</u> | <u>89,003</u> | <u>100,849</u> |

North Leith Parish Church
Year ended 31 December 2020

Notes to the Accounts

4. Trustee Remuneration and Related Party Transactions

During the year one trustee (the interim moderator) received reimbursement of expenses incurred for travel totalling £117. In addition the church office secretary who is a member of the Kirk Session received remuneration of £2,880.

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.

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale which is related to years of service. For the year under review the minimum stipend was £28,137 and the maximum stipend (in fifth and subsequent years) £34,577.

6. Collections for Third Parties

| | 2020 £ | 2019 £ |
|---|--------------|--------------|
| Christmas Appeal - Christian Aid (2019 Dreamflight charity & Presbytery Defibrillator project) | 1,181 | 1,618 |
| Remembrance - Combat Stress | 0 | 328 |
| Christian Aid | 0 | 862 |
| Emergency Appeal (2019 Cyclone Idai) | 0 | 300 |
| Refugees Christmas Hampers | 130 | 0 |
| | <u>1,311</u> | <u>3,108</u> |

Independent Examiner's Report to the Trustees of North Leith Parish Church Scottish Charity No SC 004932

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 1 to 10.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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. 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

Signed:



Name: John W Kennedy CA

Address: 60 Constitution Street
Edinburgh EH6 6RR

Date: 8 March 2021

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

| | 2020 | 2019 |
|---------------------------------|-----------------|----------|
| | £ | £ |
| <u>TEMPORARY ACCOUNT</u> | | |
| Credit Balance at 31 December | <u>£887,383</u> | <u>0</u> |