

The Church of Scotland
Edinburgh Leith North Parish Church

North Leith Parish Church

REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2021
(Receipts and Payments Accounts)

Congregation No: 010116

Charity No: SC 004932

North Leith Parish Church
Trustees' Annual Report
Year ended 31st DECEMBER 2021

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 (demitted Sept 21), Ewan Bruce (demitted Sept 21),
Andrew Campbell, Donald Cook (demitted Sept 21), 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, Karen McKay (from 01/01/22),
Russell McLarty (till 31/12/21), Juana Molina, Gerry O'Neil, John Summers (demitted Sept 21)

Principal Office-bearers

Minister:

Interim Moderator: Russell McLarty (till 31/12/21)
Karen McKay (from 01/01/22)

Session Clerk: Anne Lamont

Treasurer: Anne Lamont

Resourcing Committee Convener Kenneth McAlpine

Property Manager Gerry O'Neil

Independent Examiner John W Kennedy CA
Cowan & Partners Ltd
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 groups, community service and outreach groups, as well as support for charities. Youth organisations included Rangers, Guides, Brownies & Rainbows. Examples of activities are given in the following section on current year achievements and performance.

Katherine Taylor served as our Locum Minister till end September 2021 (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 gave our congregation. In the last quarter of the year there was a rota for worship leaders and a rota for pastoral care cover provided by the three Leith CoS ministers.

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Year ended 31 December 2021

Achievements and Performance

The church was again closed for worship from early in January 2021 till Palm Sunday due to coronavirus restrictions. Online worship services were provided, both pre-recorded and via Zoom joining with friends from Leith St Andrew's church. When the church reopened for worship, with attendances of 25-45 worshippers, an online version of the service continued to be provided. The ecumenical group of Leith churches held joint recorded reflections during Holy Week. The joint Leith Churches Forum bible study group met throughout the year via Zoom. After the lockdown at beginning of the year, the church building and grounds were opened again on Tuesday and Friday mornings and in the last quarter of the year on Friday mornings.

Again, due to Covid restrictions, we were not able to hold our usual congregational lunches after the communion services nor other social activities till we had a thanksgiving celebration at the end of September. We also resumed refreshments after the Sunday service in October till these stopped again in December due to the omicron strain of the virus. In our event at the end of September we took part in the CoS National Giving Day and we continued to encourage members to maintain their regular givings via the church magazines.

Members continued to provide witnessing and service in the community and beyond via the Edinburgh NE Foodbank and through the youth organisations, the Leith Churches Summer Holiday Club, donations for the Food Bank and Freshstart. Christmas gifts for local children and donations for Seafarers' Christmas bags were collected. Also this year again members supported a project to provide and deliver Christmas Hampers to New Scots families. Sadly the local primary school was not able to use the church for their Easter and Christmas assemblies and the uniformed youth organisations did not join in our Remembrance Sunday service.

The number of members at 31/12/21 is 123 . There were no baptisms nor weddings during the year.

Provisional plans for The Leith Churches Forum vision for the Church of Scotland 'One Church for Leith' progressed with identification, and some development, of priorities for Mission. The Presbytery Mission Plan consultation document was received by Sessions in December 2021. Plans will be reviewed in 2022 as a result of this.

North Leith Parish Church
Trustees' Annual Report
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Financial Review

The total of members' offerings, the main source of revenue for the Church, at £37,972 is up slightly by £745 (2%) on the previous year. Additionally, £1,965 was given by members taking part in the National Giving Day. Gift Aid total tax recovery at £7,904 is down by 4% on last year. Income from use of premises of £1,105 is approximately the same as in 2020 as coronavirus restrictions continued to affect use of the hall. Grants of £1,575 were received from the government coronavirus jobs scheme. Investment dividends at £14,583 were down from last year's figure by £2,220, but continue to be a significant proportion of overall income. Extraordinary income consisting of a legacy of £5,000 and income of £25,000 from the BB company trustees (see note 3 to the accounts) was received. Total income for the year was £97,780; if the last two items of extraordinary income are discounted, total income is £67,780, approximately the same as in 2020.

Fabric expenditure of £9,207 was approximately the same as the previous year but again less than the budgeted figure. The biggest item of expenditure at £5,274 was for church roof and drains maintenance & repairs.

Total expenditure for the year was £79,240 compared to £89,003 in 2020. The difference is mainly accounted for by a reduction in the Ministries & Mission allocation. The surplus for the year is £18,540.

The value of investments held in Church of Scotland Investors Trust funds at the year end was £590,693 being up on the previous year end by £38,540. The total value of investments at year end was £597,198. Total funds at the end of the year are up on 2020 year end by £58,570 to £649,149.

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 £648,797 as in Note 1.

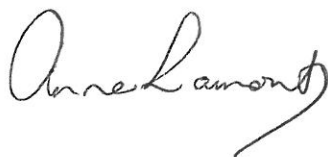
The Church also held £352 of restricted funds which have been provided for the purposes specified in Note 1.

North Leith Parish Church
Trustees' Annual Report
Year ended 31 December 2021

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: 19 January 2022

North Leith Parish Church
Receipts and Payments Account
Year ended 31 December 2021

		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2021	2021	2021	2020
		£	£	£	£
<u>Receipts</u>	Note				
Donations	2	50,395		50,395	46,132
Legacies		5,000		5,000	0
Activities for Generating Funds		0		0	0
Charitable Activities		100		100	995
Bank & Deposit interest		22		22	241
Investment income		14,583		14,583	16,803
		<u>70,100</u>	<u>0</u>	<u>70,100</u>	<u>64,171</u>
Use of premises		1,105		1,105	1,110
Coronavirus HMRC Grants		1,575		1,575	2,666
Receipts from BB company Trustees	3	25,000		25,000	0
<u>Total Receipts</u>		<u>97,780</u>	<u>0</u>	<u>97,780</u>	<u>67,947</u>
<u>Payments</u>	4				
Charitable activities		78,520		78,520	88,283
Governance costs		720		720	720
<u>Total Payments</u>		<u>79,240</u>	<u>0</u>	<u>79,240</u>	<u>89,003</u>
Excess/Deficit of Receipts over Payments for the year before transfers		18,540	0	18,540	-21,056
Transfers		0	0	0	0
Excess/Deficit of Receipts over Payments for the year		<u>18,540</u>	<u>0</u>	<u>18,540</u>	<u>-21,056</u>

North Leith Parish Church
Statement of Balances
At 31 December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020
Note				
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	34,365	352	34,717	56,648
Movement in year:				
Excess of Payments over Receipts for the year	18,540		18,540	-21,056
3rd Party receipts held at prior year end and paid over	-1,306		-1,306	-2,181
3rd Party receipts held at year end	1,097		1,097	1,306
Bank & deposit balances carried forward	52,696	352	53,048	34,717
Total Funds excluding 3rd Party receipts	51,599	352	51,951	33,411
Investments at market value				
(Church of Scotland Investor Trust funds, £590,694 cost £418,140. Shares, £6,504.)	597,198		597,198	557,168
<u>Total Funds including Investments</u>	648,797	352	649,149	590,579
<u>Assets</u>				
Gift Aid Receivable	2,138	0	2,138	2,163
<u>Liabilities</u>				
3rd Party receipts	1,097	0	1,097	1,306

The accounts were approved by the Kirk Session on 19 January 2022.
For and on behalf of the Kirk Session

 Session Clerk

 Resourcing Committee Convener

North Leith Parish Church
Year ended 31 December 2021

Notes to the Accounts

1. Movements in Funds

(a) Bank & Deposit Balances	At 1 Jan				From/to	At 31 Dec
	2021	Receipts	Payments	Transfers	Investments	2021
	£	£	£	£	£	
Unrestricted funds						
General Fund	15,643	79,572	68,793	7,000	0	33,422
JB Husband Bequest (Designated)	3,436	3,883	1,150	-5,000	0	1,169
Benevolent Fund (Designated)	799	240	90	-500	0	449
Mission Fund (Designated)	1,972	1,207	0	-1,500	0	1,679
Fabric Fund (Designated)	9,716	12,824	9,207	0	0	13,333
Children & Youth Fund (Designated)	1,493	54	0	0	0	1,547
	<u>33,059</u>	<u>97,780</u>	<u>79,240</u>	<u>0</u>	<u>0</u>	<u>51,599</u>
Restricted funds						
Gavin Fund	352	0	0	0	0	352
	<u>352</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>352</u>
Total Funds in Bank & Deposits	<u>33,411</u>	<u>97,780</u>	<u>79,240</u>	<u>0</u>	<u>0</u>	<u>51,951</u>

Movement in Funds

(b) Including Investments	At 1 Jan				Investment	At 31 Dec
	2021	Receipts	Payments	Transfers	value	2021
	£	£	£	£	£	
Unrestricted funds						
General Fund	280,976	79,572	68,793	7,000	29,947	328,702
JB Husband Bequest (Designated)	126,838	3,883	1,150	-5,000	-2,233	122,338
Benevolent Fund (Designated)	11,523	240	90	-500	1,338	12,511
Mission Fund (Designated)	40,890	1,207	0	-1,500	-432	40,165
Fabric Fund (Designated)	126,138	12,824	9,207	0	11,115	140,870
Children & Youth Fund (Designated)	3,862	54	0	0	295	4,211
	<u>590,227</u>	<u>97,780</u>	<u>79,240</u>	<u>0</u>	<u>40,030</u>	<u>648,797</u>
Restricted funds						
Gavin Fund	352	0	0	0	0	352
	<u>352</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>352</u>
Total Funds including Investments	<u>590,579</u>	<u>97,780</u>	<u>79,240</u>	<u>0</u>	<u>40,030</u>	<u>649,149</u>

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 2021

Notes to the Accounts

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
2. Analysis of Donations				
Offerings (FWO)	13,629		13,629	14,474
Offerings (Bank Orders)	21,425		21,425	20,835
Offerings (Open Plate)	1,553		1,553	893
Other Offerings	1,365		1,365	1,025
Tax recovered on Gift Aid	7,904		7,904	8,265
Open Plate Donations	50		50	297
National Giving Day	1,965		1,965	0
Other Donations	2,504		2,504	343
	<u>50,395</u>	<u>0</u>	<u>50,395</u>	<u>46,132</u>

3. Receipts from BB company Trustees

A property was held in trust for the benefit of the 1st Leith (North Leith Parish Church) Boys' Brigade company. The company closed in 2019. The property is now to be sold for the benefit of the local Boys' Brigade Battalion. There is accrued income from use of the property which is being split between the Battalion and North Leith Church. This is the first payment to the church. (A final payment will be made in 2022.)

4. Analysis of Payments

Charitable activities

Ministries & Mission allocation	27,134		27,134	36,495
Presbytery Dues	903		903	1,415
Leith Churches Forum (2020 fees returned)	-143		-143	143
Interim Moderator's expenses	9		9	117
Pulpit Supply & Locum costs	9,068		9,068	10,630
Salaries	15,590		15,590	13,367
Organ Supply & Music	493		493	992
Organ & Piano Maintenance	1,296		1,296	1,272
Heat & Light	5,596		5,596	4,254
Insurance	6,065		6,065	6,621
Cleaning & Hygiene	52		52	124
Fabric Repairs & Maintenance	9,207		9,207	9,131
Printing, Stationery & Copying	600		600	447
Telephone & Postage	655		655	707
Computer, web-site & broadband	329		329	531
Activities supported	1,240		1,240	1,767
Other Expenses	426		426	270
	<u>78,520</u>	<u>0</u>	<u>78,520</u>	<u>88,283</u>

Governance costs

Independent examiner's fees	720		720	720
Total Payments	<u>79,240</u>	<u>0</u>	<u>79,240</u>	<u>89,003</u>

North Leith Parish Church
Year ended 31 December 2021
Notes to the Accounts

5. Trustee Remuneration and Related Party Transactions

During the year one trustee (the interim moderator) received reimbursement of travel expenses of £9. In addition the church office secretary who is a member of the Kirk Session received remuneration of £2,949.

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.

6. 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 £28,700 and the maximum stipend (in fifth and subsequent years) £35,269.

7. Collections for Third Parties

Christmas Appeal - Fresh Start (2020 Christian Aid)
 Christian Aid Week
 Project Ecuador school appeal
 Refugees Christmas Hampers

2021	2020
£	£
1,119	1,181
903	0
404	
0	130
<u>2,426</u>	<u>1,311</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 2021 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: 16 March 2022.

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2021 £	2020 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>798,679</u>	<u>0</u>
Market Value of Balances at 31 December	<u>828,652</u>	<u>0</u>
Deposit Fund Balance at 31 December	2	0
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>10,734</u>	<u>0</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December (2020 before reduction of Levy)	<u>£0</u>	<u>887,383</u>