

**The Church of Scotland**  
**Edinburgh Leith North Parish Church**

**North Leith Parish Church**

**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2022**  
**(Receipts and Payments Accounts)**

**Congregation No: 010116**

**Charity No: SC 004932**

**North Leith Parish Church**  
**Trustees' Annual Report**  
**Year ended 31st DECEMBER 2022**

**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, Andrew Campbell, Mark Cooper  
Beryl Curlett, Eileen Doig, (demitted Sept22), Michelle Doig, Robert Doig, (demitted Sept22)  
James Hudson, Eleanor Laidlaw, Anne Lamont, Ellen Lowe,  
Nicola Mackenzie, Jenny Martin, Niall Martin, Kenneth McAlpine,  
Karen McKay, Juana Molina, Gerry O'Neil

**Principal Office-bearers**

Interim Moderator **Karen McKay**

Session Clerk: **Anne Lamont**

Treasurer: **Anne Lamont**

Resourcing Committee Convener **Kenneth McAlpine**

Property Manager **Gerry O'Neil**

**Independent Examiner** **Mathew Gillies LLB (Hons) ACPA FCIE**  
**Cowan & Partners Ltd**  
**60 Constitution Street**  
**Edinburgh EH6 6RR**

**Bankers**

**Bank of Scotland**  
**13 Newkirkgate**  
**Edinburgh EH6 6AD**

**North Leith Parish Church**  
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**Year ended 31 December 2022**

**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 is appointed by Presbytery when the ministry post is vacant, is also a trustee.

**Organisational Structure**

The Kirk Session, which is chaired by the Interim Moderator or other person duly authorised by her, 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, community service and outreach, as well as support for charities. Youth organisations include Guides, Brownies & Rainbows, and maintenance of an interest in the Scouting groups that meet in the community. Examples of activities are given in the following section on current year achievements and performance.

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**Achievements and Performance**

The church was open for worship throughout the year for the first time since the appearance of coronavirus in 2020. Recordings of services were also available on our website when possible. Church attendances were normally between 30 and 40 people except when we had joint services with South Leith and Newhaven members when the congregation numbered between 80 and 100 worshippers. The ecumenical group, Leith Churches Together, continued to hold monthly lunch-time services and a very well-supported and much appreciated, open service for the Leith Festival in June.

Opportunities for fellowship included after the Sunday services, at the LCT Lunchtime services, at a coffee morning and at the Bread & Cheese lunch held in May during Christian Aid Week. We were pleased to welcome girls and parents from the Guiding units back to our Remembrance Sunday service with girls taking part in the service. The girls also helped with the Christmas parcels for our housebound/elderly members. Trinity Primary School was in contact in the Christmas period but after consideration decided to have their Christmas Assembly nearer the school in Trinity Academy. We look forward to seeing them in the church again in 2023.

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. The church and grounds continued to be open to all on Friday mornings. Christmas gifts for local children and donations for Seafarers' Christmas bags were collected. Again this year members supported a project to provide and deliver Christmas Hampers to New Scots families. Warm clothes were also collected for crew and refugees on the ship in Leith docks housing refugees from Ukraine. Our Christmas Appeal is going to the British Red Cross Afghanistan Crisis Appeal.

The number of members on the roll at 31/12/22 is 121. There was one child baptism during the year.

The first consultation document on the new Presbytery Mission Plan proposed that Newhaven, North Leith and South Leith churches should work together towards a union for a new parish encompassing the current three separate parishes. Despite some disappointment that the four churches in Leith Churches Forum, who had been working together for many years and most recently with plans for One Church for Leith, had been split up, the Kirk Session agreed to work within the new grouping. In January a joint meeting of the three Kirk Sessions was held resulting in agreement to forming a new Steering Group, Towards Our New Parish. The steering group has met monthly since then and joint congregational worship services have been held monthly.

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**Financial Review**

The total of members' ordinary offerings at £31,959 is approximately £6,000 (16%) down on 2021. This is primarily due to loss of members of the worshipping congregation over 2021-22, whether by death, declining health or moving away. Gift Aid total tax recovery at £7,545 is down on last year (£7,904). Income from use of premises of £3,810 is up on 2021 as coronavirus restrictions relaxed allowing more use of the hall. Investment dividends at £14,393 are approximately the same as last year's figure (£14,583), and continue to be a significant proportion of overall income. Extraordinary income received consisted of £75,000 being the final payment from the BB company trustees (see note 3 to the accounts) and £830 from disbursement of the former Leith Churches Forum funds. In addition we called down £11,233, covering relevant insurance costs, from our Consolidated Fabric Fund revenue account. Total income for the year was £145,483; if the last three items of extraordinary income are discounted, total income is £58,420 compared to the equivalent 2021 figure of £66,205, which as well as higher offerings also included more income from irregular donations.

Fabric expenditure amounted to £8,502, slightly less than the previous year as again only necessary work was undertaken. The biggest items of expenditure were £2,880 for a replacement control unit for the church heating system, and £1,660 for church roof and drains maintenance & repairs. There were no Locum costs this year as we have not had a Locum Minister for all of 2022. Total expenditure for the year was £76,366 compared to £79,240 in 2021. The surplus for the year is £69,117. Without the extraordinary income listed above this would have been a deficit of nearly £18,000.

The value of investments held at the year end is £527,460 being down on the previous year end by £69,738. Total funds at the end of the year are approximately the same as at the end of 2021 at £648,528 (2021, £649,149), the surplus of receipts over payments for the year roughly balancing out the drop in investment values.

**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 normally 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 £648,528 as in Note 1.

The Church now has no remaining restricted funds.

**North Leith Parish Church**  
**Trustees' Annual Report**  
**Year ended 31 December 2022**

**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: 18 January 2023

**North Leith Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2022**


		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2022	2022	2022	2021
<b><u>Receipts</u></b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	2	39,847		39,847	50,395
Legacies		0		0	5,000
Activities for Generating Funds		80		80	0
Charitable Activities (funerals)		0		0	100
Bank & Deposit interest		290		290	22
Investment income		14,393		14,393	14,583
		54,610	0	54,610	70,100
Use of premises (hall lets)		3,810		3,810	1,105
Coronavirus HMRC Grants		0		0	1,575
Receipts from BB company Trustees	3	75,000		75,000	25,000
Reimbursement of Leith Churches Forum funds		830		830	0
Receipts from CoS General Trustees		11,233		11,233	0
<b><u>Total Receipts</u></b>		<b>145,483</b>	<b>0</b>	<b>145,483</b>	<b>97,780</b>
<b><u>Payments</u></b>	4				
Charitable activities		75,294	352	75,646	78,520
Governance costs		720		720	720
<b><u>Total Payments</u></b>		<b>76,014</b>	<b>352</b>	<b>76,366</b>	<b>79,240</b>
<b>Excess/Deficit of Receipts over Payments for the year before transfers</b>		<b>69,469</b>	<b>-352</b>	<b>69,117</b>	<b>18,540</b>
Transfers		0	0	0	0
<b>Excess/Deficit of Receipts over Payments for the year</b>		<b>69,469</b>	<b>-352</b>	<b>69,117</b>	<b>18,540</b>

**North Leith Parish Church**  
**Statement of Balances**  
**At 31 December 2022**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2022	2022	2022	2021
Note	£	£	£	
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances brought forward	52,696	352	53,048	34,717
<b>Movement in year:</b>				
Excess of Receipts over Payments for the year	69,469	-352	69,117	18,540
3rd Party receipts held at prior year end and paid over	-1,097		-1,097	-1,306
3rd Party receipts held at year end	678		678	1,097
<b>Bank &amp; deposit balances carried forward</b>	<u>121,746</u>	<u>0</u>	<u>121,746</u>	<u>53,048</u>
<b>Total Funds excluding 3rd Party receipts</b>	121,068	0	121,068	51,951
<b>Investments at market value</b>				
(Church of Scotland Investor Trust funds, £518,114, cost £418,140. Shares, £9,346.)	<u>527,460</u>		<u>527,460</u>	<u>597,198</u>
<b><u>Total Funds including Investments</u></b>	<u>648,528</u>	<u>0</u>	<u>648,528</u>	<u>649,149</u>
<b><u>Assets</u></b>				
Gift Aid Receivable	<u>1,816</u>	<u>0</u>	<u>1,816</u>	<u>2,138</u>
<b><u>Liabilities</u></b>				
3rd Party receipts	<u>678</u>	<u>0</u>	<u>678</u>	<u>1,097</u>

The accounts were approved by the Kirk Session on 18 January 2023.

For and on behalf of the Kirk Session

 Session Clerk

 Resourcing Committee Convener



**North Leith Parish Church**  
**Year ended 31 December 2022**

**Notes to the Accounts**

**1. Movements in Funds**

(a) Bank & Deposit Balances	At 1 Jan				From/to	At 31 Dec
	2022	Receipts	Payments	Transfers	Investments	2022
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General Fund	33,422	117,003	64,133		0	86,292
JB Husband Bequest (Designated)	1,169	4,127	2,857		0	2,439
Benevolent Fund (Designated)	449	219	522		0	146
Mission Fund (Designated)	1,679	1,277	0		0	2,956
Fabric Fund (Designated)	13,333	22,809	8,502		0	27,640
Children & Youth Fund (Designated)	1,547	48	0		0	1,595
	<u>51,599</u>	<u>145,483</u>	<u>76,014</u>	<u>0</u>	<u>0</u>	<u>121,068</u>
<b>Restricted funds</b>						
Gavin Fund	352	0	352	0	0	0
	<u>352</u>	<u>0</u>	<u>352</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Funds in Bank &amp; Deposits</b>	<u>51,951</u>	<u>145,483</u>	<u>76,366</u>	<u>0</u>	<u>0</u>	<u>121,068</u>

**Movement in Funds**

(b) Including Investments	At 1 Jan				Investment	At 31 Dec
	2022	Receipts	Payments	Transfers	value	2022
	£	£	£	£	£	
<b>Unrestricted funds</b>						
General Fund	328,702	117,003	64,133	0	-29,081	352,491
JB Husband Bequest (Designated)	122,338	4,127	2,857	0	-18,642	104,966
Benevolent Fund (Designated)	12,511	219	522	0	-1,278	10,930
Mission Fund (Designated)	40,165	1,277	0	0	-5,818	35,624
Fabric Fund (Designated)	140,870	22,809	8,502	0	-14,637	140,540
Children & Youth Fund (Designated)	4,211	48	0	0	-282	3,977
	<u>648,797</u>	<u>145,483</u>	<u>76,014</u>	<u>0</u>	<u>-69,738</u>	<u>648,528</u>
<b>Restricted funds</b>						
Gavin Fund	352	0	352	0	0	0
	<u>352</u>	<u>0</u>	<u>352</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Funds including Investments</b>	<u>649,149</u>	<u>145,483</u>	<u>76,366</u>	<u>0</u>	<u>-69,738</u>	<u>648,528</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 was available for disbursement at the discretion of the minister / moderator

**North Leith Parish Church**  
**Year ended 31 December 2022**

**Notes to the Accounts**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>2. Analysis of Donations</b>				
Offerings (FWO)	11,543		11,543	13,629
Offerings (Bank Orders)	18,240		18,240	21,425
Offerings (Open Plate)	1,486		1,486	1,553
Other Offerings	690		690	1,365
Tax recovered on Gift Aid	7,545		7,545	7,904
Open Plate Donations	275		275	50
National Giving Day	0		0	1,965
Other Donations	68		68	2,504
	<u>39,847</u>	<u>0</u>	<u>39,847</u>	<u>50,395</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 was sold for the benefit of the BB Battalion. There was accrued income from use of the property which was split between the Battalion and North Leith Church. This is the final payment to the church.

**4. Analysis of Payments**

**Charitable activities**

Ministries & Mission allocation	27,253		27,253	27,134
Presbytery Dues	1,306		1,306	903
Leith Churches Forum Dues	0		0	-143
Interim Moderator's expenses	502		502	9
Pulpit Supply & Locum costs	1,217		1,217	9,068
Salaries	16,195		16,195	15,590
Organ Supply & Music	684		684	493
Organ & Piano Maintenance	1,344		1,344	1,296
Heat & Light	5,478		5,478	5,596
Insurance	6,498		6,498	6,065
Cleaning & Hygiene materials	309		309	52
Fabric Repairs & Maintenance	8,502		8,502	9,207
Printing, Stationery & Copying	884		884	600
Telephone & Postage	648		648	655
Computer, web-site & broadband	393		393	329
Equipment replacement	305		305	0
Activities supported	3,330	352	3,682	1,240
Other Expenses	446		446	426
	<u>75,294</u>	<u>352</u>	<u>75,646</u>	<u>78,520</u>

**Governance costs**

Independent examiner's fees	720		720	720
<b>Total Payments</b>	<u>76,014</u>	<u>352</u>	<u>76,366</u>	<u>79,240</u>

**North Leith Parish Church**  
**Year ended 31 December 2022**

**Notes to the Accounts**

**5. Trustee Remuneration and Related Party Transactions**

During the year two trustees (the interim moderator at 31 Dec 2021 and the interim moderator at 31 Dec 2022) received reimbursement of expenses incurred for travel totalling £502. In addition the church office secretary who is a member of the Kirk Session received remuneration of £3063.

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.

	2022	2021
	£	£
<b>7. Collections for Third Parties</b>		
Christmas Appeal - Red Cross, Afghanistan (2021 Fresh Start)	953	1,119
CoS Ukraine appeal	513	0
Christian Aid Week	791	903
Project Ecuador school appeal	0	404
Christian Aid Harvest Appeal	275	0
	<u>2,532</u>	<u>2,426</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 2022 which are set out on pages 6 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:

Mathew Gillies LLB(Hons) ACPA FCIE

Address:

Cowan & Partners Ltd  
60 Constitution Street  
Edinburgh EH6 6RR

Date:

2 MARCH 2023.

## FUNDS HELD ON BEHALF OF THE CONGREGATION

## BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2022 £	2021 £
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>798,679</u>	<u>798,679</u>
Market Value of Balances at 31 December	<u>715,788</u>	<u>828,652</u>
Deposit Fund	<u>2</u>	<u>2</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>21,468</u>	<u>10,734</u>