

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

**North Leith Parish Church**

**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**  
**(Receipts and Payments Accounts)**

**Congregation No: 010116**

**Charity No: SC004932**

**North Leith Parish Church**  
**Trustees' Annual Report**  
**Year ended 31st DECEMBER 2023**

**Reference and Administrative Information**

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

Charity Registration Number: **SC004932**

Congregation Reference No: **010116**

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

**Trustees**

Annie Addison, Tim Bell, Andrew Campbell (retired November 2023), Mark Cooper,  
Beryl Curlett, Michelle Doig, 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 2023**

**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 Ranger Guides, Guides, Brownies & Rainbows. Examples of activities are given in the following section on current year achievements and performance.

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**Achievements and Performance**

Church attendances on Sunday mornings were normally between 25 and 35 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 another 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 the Bread & Cheese lunch held to support Christian Aid.

We were pleased to welcome girls and parents from the Guiding units again at our Remembrance Sunday service with girls taking part in the service. The girls also helped with the Christmas parcels for our housebound/elderly members. It was good to have Trinity Primary School in the church for their Easter and Christmas Assemblies.

Members continued to provide witnessing and service in the community and beyond via the Edinburgh NE Foodbank, through the youth organisations, the Leith Churches Summer Holiday Club, donations for the Food Bank and Freshstart and by providing a warm hub in the hall in the winter months. The church and grounds continued to be open to all on Friday mornings. Christmas gifts for local children were collected. Again this year members supported a project to provide and deliver Christmas Hampers to New Scots families. Our Christmas Appeal is going to The Thistle Foundation, which works locally to help disadvantaged people in the community.

In preparation for the proposed church union we reviewed the roll during the year, inviting some members who had not attended church for some time to say whether they wished to stay on the roll, to transfer out or to be removed. This together with a high number of deaths over the year resulted in the numbers reducing by 33. The number of members on the roll at 31/12/23 is 88. The supplementary roll was also reviewed and all names were removed as there had been no contact for a number of years.

Under the Presbytery Mission Plan we continued to have monthly joint worship services with Newhaven and South Leith churches, and the Towards Our New Parish steering group continued to meet regularly. Draft Basis of Union and Basis of Team Ministry documents were agreed. Towards the end of the year it became apparent that the initial step of forming a single united charge of the three churches was not going to happen right away. Therefore, a new way forward has been proposed and shared with the Kirk Sessions of the three churches. This way is for North Leith and South Leith to come together and form a new United charge of North and South Leith Parish Church. Then once this has happened the New Charge of North and South Leith Parish Church will form a parish grouping with Newhaven Church. It is hoped that the union of North and South Leith can go ahead relatively early in 2024.

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**Financial Review**

The total of congregational ordinary offerings at £31,869 is approximately the same as in 2022 (£31,959). Gift Aid total tax recovery at £7,034 is slightly down on last year (£7,545). Income from use of premises of £3,130 is comparable with 2022 (£3,810). Investment dividends at £16,388 are up on last year's figure (£14,393), and continue to be a significant proportion of overall income. Interest from money on Deposit at £3,389 was also a big increase from 2022 as we benefitted from investment of extraordinary income received in 2022. We called down £18,219, covering church roof repairs, relevant insurance costs and heat and light 2022 costs, from our Consolidated Fabric Fund revenue account. Total income for the year was £80,461. If the draw down from the General Trustees is discounted, total income is £62,242 compared to the equivalent 2022 figure of £58,420.

Fabric expenditure amounted to £10,921, again only necessary work being undertaken. The biggest item of expenditure was £5,426 for church roof repairs.

We are fortunate to have had a Locum Minister from February 2023 (we had no Locum for all of 2022). Total expenditure for the year was £91,491 compared to £76,366 in 2022. The main reason for the size of the difference being the Locum costs this year.

The deficit for the year is £11,030. Without the Consolidated Fabric Fund draw down this would have been a deficit £29,249.

The value of investments held at the year end is £561,176 being up on the previous year end by £33,716. Total funds at the end of the year stand at £671,214 (2022, £648,528).

**Reserves Policy**

It has been the Trustees policy to hold reserves to fulfill our objectives of ensuring a local Christian presence, supporting the wider work of the Church and maintaining our Category A Listed church building. 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 £671,214 as in Note 1.

The Church has no restricted funds.

**North Leith Parish Church**  
**Trustees' Annual Report**  
**Year ended 31 December 2023**

**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,



**Anne Lamont, Session Clerk**

Date: 24 January 2024

**North Leith Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Receipts</u></b>	<b>Note</b>				
Donations	2	39,148		39,148	39,847
Legacies		0		0	0
Activities for Generating Funds		0		0	80
Charitable Activities (funerals)		30		30	0
Bank & Deposit interest		3,546		3,546	290
Investment income		16,388		16,388	14,393
		<hr/> 59,112	<hr/> 0	<hr/> 59,112	<hr/> 54,610
Use of premises (hall lets)		3,130		3,130	3,810
Receipts from BB company Trustees		0		0	75,000
Reimbursement of Leith Churches Forum funds		0		0	830
Receipts from CoS General Trustees		18,219		18,219	11,233
<b><u>Total Receipts</u></b>		<hr/> 80,461	<hr/> 0	<hr/> 80,461	<hr/> 145,483
<b><u>Payments</u></b>	<b>3</b>				
Charitable activities		90,771		90,771	75,646
Governance costs		720		720	720
<b><u>Total Payments</u></b>		<hr/> 91,491	<hr/> 0	<hr/> 91,491	<hr/> 76,366
<b>Excess/Deficit of Receipts over Payments for the year before transfers</b>		-11,030	0	-11,030	69,117
Transfers		0	0	0	0
<b>Excess/Deficit of Receipts over Payments for the year</b>		<hr/> -11,030	<hr/> 0	<hr/> -11,030	<hr/> 69,117

**North Leith Parish Church**  
**Statement of Balances**  
**At 31 December 2023**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2023	2023	2023	2022
Note	£	£	£	
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances brought forward	121,746	0	121,746	53,048
<b>Movement in year:</b>				
Excess/Deficit of Receipts over Payments for the year	-11,030		-11,030	69,117
3rd Party receipts held at prior year end and paid over	-678		-678	-1,097
3rd Party receipts held at year end	792		792	678
<b>Bank &amp; deposit balances carried forward</b>	110,830	0	110,830	121,746
<b>Total Funds excluding 3rd Party receipts</b>	110,038	0	110,038	121,068
<b>Investments at market value</b>				
(Church of Scotland Investor Trust funds, £552,002 cost £418,140. Shares, £9,174.)	561,176		561,176	527,460
<b><u>Total Funds including Investments</u></b>	671,214	0	671,214	648,528
<b><u>Assets</u></b>				
Gift Aid Receivable	1,792	0	1,792	1,816
<b><u>Liabilities</u></b>				
Creditors (estimate for unrepresented heat & light bills)	600	0	600	0
3rd Party receipts	792	0	792	678
	1,392	0	1,392	678

The accounts were approved by the Kirk Session on 24 January 2024.

For and on behalf of the Kirk Session

*Anne Lamont*

Session Clerk

*74.10. McAlpine*

Resourcing Committee Convener



**North Leith Parish Church**  
**Year ended 31 December 2023**

**Notes to the Accounts**

**1. Movements in Funds**

(a) Bank & Deposit Balances	At 1 Jan				From/to	At 31 Dec
	2023	Receipts	Payments	Transfers	Investments	2023
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General Fund	86,292	63,599	77,946		0	71,945
JB Husband Bequest (Designated)	2,439	4,854	2,336		0	4,957
Benevolent Fund (Designated)	146	240	288		0	98
Mission Fund (Designated)	2,956	1,499	0		0	4,455
Fabric Fund (Designated)	27,640	10,216	10,921		0	26,935
Children & Youth Fund (Designated)	1,595	53	0		0	1,648
	<b>121,068</b>	<b>80,461</b>	<b>91,491</b>	<b>0</b>	<b>0</b>	<b>110,038</b>
<b>Restricted funds</b>						
None	0	0		0	0	0
<b>Total Funds in Bank &amp; Deposits</b>	<b>121,068</b>	<b>80,461</b>	<b>91,491</b>	<b>0</b>	<b>0</b>	<b>110,038</b>

**Movement in Funds**

(b) Including Investments	At 1 Jan				Investment	At 31 Dec
	2023	Receipts	Payments	Transfers	value	2023
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General Fund	352,491	63,599	77,946	0	19,306	357,450
JB Husband Bequest (Designated)	104,966	4,854	2,336	0	3,884	111,368
Benevolent Fund (Designated)	10,930	240	288	0	858	11,740
Mission Fund (Designated)	35,624	1,499	0	0	1,317	38,440
Fabric Fund (Designated)	140,540	10,216	10,921	0	8,162	147,997
Children & Youth Fund (Designated)	3,977	53	0	0	189	4,219
	<b>648,528</b>	<b>80,461</b>	<b>91,491</b>	<b>0</b>	<b>33,716</b>	<b>671,214</b>
<b>Restricted funds</b>						
None	0	0		0	0	0
<b>Total Funds including Investments</b>	<b>648,528</b>	<b>80,461</b>	<b>91,491</b>	<b>0</b>	<b>33,716</b>	<b>671,214</b>

**Purposes of Designated Funds**

**JB 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.

**North Leith Parish Church**  
**Year ended 31 December 2023**

**Notes to the Accounts**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>2. Analysis of Donations</b>				
Offerings (FWO)	10,365		10,365	11,543
Offerings (Bank Orders)	18,570		18,570	18,240
Offerings (Open Plate)	724		724	1,486
Other Offerings	2,210		2,210	690
Tax recovered on Gift Aid	7,034		7,034	7,545
Open Plate Donations	245		245	275
Other Donations	0		0	68
	<b>39,148</b>	<b>0</b>	<b>39,148</b>	<b>39,847</b>
<b>3. Analysis of Payments</b>				
<b>Charitable activities</b>				
Ministries & Mission allocation	31,210		31,210	27,253
Presbytery Dues	757		757	1,306
Interim Moderator's expenses	474		474	502
Pulpit Supply & Locum costs	10,988		10,988	1,217
Salaries	16,458		16,458	16,195
Organ Supply & Music	724		724	684
Organ & Piano Maintenance	1,392		1,392	1,344
Heat & Light	5,703		5,703	5,478
Insurance	7,191		7,191	6,498
Cleaning & Hygiene materials	358		358	309
Fabric Repairs & Maintenance	10,921		10,921	8,502
Printing, Stationery & Copying	256		256	884
Telephone & Postage	650		650	648
Computer, web-site & broadband	429		429	393
Equipment replacement	0		0	305
Activities supported	2,624		2,624	3,682
Other Expenses	636		636	446
	<b>90,771</b>	<b>0</b>	<b>90,771</b>	<b>75,646</b>
<b>Governance costs</b>				
Independent examiner's fees	720		720	720
<b>Total Payments</b>	<b>91,491</b>	<b>0</b>	<b>91,491</b>	<b>76,366</b>

**North Leith Parish Church**  
**Year ended 31 December 2023**

**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 £474. In addition the church office secretary who was a member of the Kirk Session received remuneration of £1,701 before she retired at the end of September 2023.

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 £30,135 and the maximum stipend (in fifth and subsequent years) £37,032.

	2023	2022
	£	£
<b>6. Collections for Third Parties</b>		
Christmas Appeal - The Thistle Foundation (2022 Red Cross, Afghanistan)	706	953
(CoS Ukraine appeal)		513
Christian Aid Week (including Bread&Cheese Lunch)	967	791
CA Turkey/Syria Earthquake appeal (2022 Harvest Appeal)	259	275
	<u>1,932</u>	<u>2,532</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 2023 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: 22 - 02 - 2024

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2023 £	2022 £
<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>754,297</u>	<u>715,788</u>
Deposit Fund	<u>2</u>	<u>2</u>
 <b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>29,491</u>	<u>21,468</u>