

***The Church of Scotland
Presbytery of Edinburgh and West Lothian***

***Edinburgh: Edinburgh Northwest Kirk:
Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Formerly Edinburgh: The Old Kirk and
Muirhouse (Church of Scotland)***

Accrued (SORP Compliant) Accounts

Year Ended 31 December 2023

Congregation No: 010122

Scottish Charity No: SC006457

Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse (Church of Scotland)

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**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Trustees' Annual Report
For the year ended 31 December 2023.**

The trustees present their annual report and financial statements of Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 22 to 24 of 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 1 January 2019.

Edinburgh Northwest Kirk, Cramond Kirk and The Old Kirk and Muirhouse was formed on 1 September 2023 through the uniting of two Church of Scotland churches, namely Cramond Kirk and The Old Kirk and Muirhouse Parish Church. The union was driven by the need to radically reform and reduce the number of churches within the Church of Scotland due to a lack of ordained Ministers and financial resources. For us, this has been an amicable process and relationships continue to build with a positive attitude towards the future.

Edinburgh Northwest Kirk (ENK) took on the charity number SCO06457 of The Old Kirk and Muirhouse (TOK+M) on 1 September 2023 and this report covers the year to 31 December 2023. A full report from Cramond Kirk (CK), Church of Scotland Congregation No: 010028, Scottish Charity No: SC003430 for the period from 1 January to 31 August 2023 is included in the accounts of the same which are available on our website (<https://www.cramondkirk.org.uk/>). Cramond Kirk ceased to exist as a charity from 31 August 2023.

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. *"Edinburgh Northwest Kirk seeks to share the love of God with the wide diversity of people in our congregation and parish **by nurturing, caring for, serving and celebrating our people and our Lord.**"* [Ref: ENK Parish Profile 2023]

The Basis of Union, upon which the two churches united, provided a broad outline for our way forward. We are to have one Minister for the parish, one of the manses is to be home for the minister and plans for the other are to be made within three years of a minister being appointed. Cramond Kirk, kirk halls and Cramond House remain within our portfolio, along with the church and halls at The Old Kirk and Muirhouse which are subject to plans for their purpose in mission being presented to Presbytery by the end of 2025. Within the Presbytery Mission Plan, ENK was appointed within a small local cluster of churches which are Davidson's Mains, Drylaw and Blackhall St Columba's. Drylaw and St Columba's are to unite and there is to be a minister at each of the three remaining churches, with an additional development worker assigned between Drylaw and The Old Kirk and Muirhouse area. Beyond this we are also part of a larger Mission District, and engagement here is most likely to occur once the many other necessary unions have taken place.

Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse (Church of Scotland)

Trustees' Annual Report (continued)

For the year ended 31 December 2023

Worship

During the months leading up to union, services continued in both churches and, in the main, this has continued. Sunday services are held at 8.45am and 10am at Cramond Kirk (CK) and 11am at The Old Kirk and Muirhouse (TOK+M). Communion is celebrated monthly at both churches, in Holy Week, at Remembrance and Christmas. Holy Week consisted of a diet of services and events shared between the local churches and an Easter dawn service on the Cramond foreshore. Services for the bereaved were also shared between ENK and other local churches in the Autumn. Our first joint service was held, at TOK+M, on the first Sunday of September, for the Service of Union led by the Reverend Moira MacDonald, Moderator of the Presbytery of Edinburgh and West Lothian. The following week it was the turn of CK to hold the service, in order to elect the Nominating Committee. Bringing the congregation of ENK together in one building proved that the pattern of worship need not be set in stone which will be helpful as we face likely changes in the provision of ministry and worship. Timing of services over the Christmas period was shared between our two worship centres to provide opportunities for as many as possible to attend. They included a midweek evening service at CK with choirs from both local schools, the CK choir and others. All main Sunday services are live streamed and a small team of dedicated volunteers post a short, midweek devotion online. CK hosts the Cramond Primary School Christmas, Easter and end of term services. This brings over 450 people into the church (pupils, parents, teachers) and, as not all can get in, we also livestream it on our channel. This is a valued link with our closest school. We also have good links with Cargilfield Prep School, the next closest to CK.

Ministry

We have been fortunate to have strong guidance and continuity of leadership during this time of great change. Rev Elspeth Harley stepped down as Interim Moderator for TOK+M at the point of union but graciously remains available for pulpit supply if needed. Rev Dr Martin Scott having served as interim Moderator to CK remained as Interim Moderator for ENK, bringing a timely depth of knowledge of the inner workings of the Church of Scotland. He is also able to step well into the pulpit in support of our two dedicated and much appreciated, part-time locums, Rev Ian Y Gilmour and Rev Alex Douglas. Having received permission from Presbytery, at the earliest possible moment in our union, a Nominating Committee was elected by the congregation of ENK, on 10 September 2023. The thirteen members envelop a broad spectrum of congregation, four with experience at TOK+M and nine with a background at CK. The committee's task is to present a sole nominee for the congregation to consider as their Minister. This is an exciting point to have reached after several years of vacancy in both churches. Confidentiality has been paramount but a closing date for applicants was towards the end of 2023 and we have selected a sole nominee which is to be approved by Presbytery.

Given we are now one of the biggest parishes in the Presbytery of Edinburgh and West Lothian, it is generally acknowledged that one Minister alone will find the size and inclusions of the ENK parish too large to serve on their own. Members of the congregation are being encouraged to assist in leading worship and in pastoral care. We have permission to appoint an Assistant Minister, who would be funded through ENK, but are sensitive to the possible expectations of an incoming full-time minister and so may postpone other appointments until such time as a new minister is in post.

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Trustees' Annual Report (continued)

For the year ended 31 December 2023

Hina Hirani having served 5 years as Project Development Worker at TOK+M, resigned her position from December 2023 and we wish her well in her new employment. She leaves with us considerable research and background work which should benefit our mission planning. Violetta Fejszes, Parish Development Worker, continues her studies in counselling, and is much appreciated in her support work for individuals and the church in general in and around TOK+M. Diane Williams, Pastoral Care Assistant for the Elderly, completed five diligent years in post at the end of October 2023 and it is hoped a similar post will be established under the guidance of a new minister.

Education

The Bible study group brought members of both congregations together until the Summer using an online platform to enable hybrid meetings. This illustrated a good means of participation for members in the now extensive parish area. Sadly, there are still very few children and young families associating with CK on Sunday mornings but TOK+M regularly has around twenty children attending Sunday Funday where they respond well to teaching through the use of Godly Play. We have good relationships with five local junior schools who commonly fill the churches to capacity for end of term services or visit to learn about the church. In an era when no one religion may be favoured in school education we appreciate the support of the head teachers in working with us to help the children learn about Christianity by experience. The Head Teacher of Cargilfield School also preached to the congregation at Cramond Kirk on Remembrance Sunday.

Fellowship

At both church centres, exchanging news over refreshments after a Sunday service is one of the most popular times of fellowship. Volunteers are on hand to prompt and support socialisation at drop-in cafes held at both halls on Monday mornings. Mixed and men only, coffee mornings are organised occasionally and are well attended. The Visiting Team diet of Easter, Harvest and Christmas worship and afternoon tea events are also popular thanks to the leadership who put in a huge effort to make sure everyone is invited, welcomed and included. Family film afternoons run fortnightly on Sundays at TOK+M. In August, Rev Gilmour led a group of over 20 people for a week on Iona. A large proportion were from ENK but may not have known each other before the trip. The week was an excellent mixture of worship and fellowship distilled through a spectrum of reflection to extreme activities; from the intimate chapel within the group's residence or at the abbey, to bracing walks and cold-water swimming. All came back with a sense of experiencing something unrepeatable and special and having learned more of God's presence.

It is notable that the congregation at TOK+M has recently increased week by week and it is pleasing to have young families in this number. It appears to be linked to the many new people in the area due to increased housing. Each child is welcomed and a birthday does not go past without mention and a gift. As families may be recent immigrants, they find comfort in the fellowship of the church.

Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse (Church of Scotland)

Trustees' Annual Report (continued)

For the year ended 31 December 2023

One of the sensitive areas in uniting any church congregations is the fear of loss of identity. Thankfully ENK is progressing well, and we strive to reassure that church life can continue as it was before, where it is appreciated and relevant. This also applies to our name which if used in full is ungainly as Edinburgh Northwest Kirk, Cramond Kirk and The Old Kirk and Muirhouse. However, the reassurance has come in knowing we have two centres of worship and these can be referred to by their local names while remaining as part of ENK. In time there may be simplification in the naming but there should be no loss of a feeling of belonging. This will take time as we weave the two churches together and an essential part is to identify our mission and revitalise ourselves within the community. A priority for the Union Integration Group is to research and identify the mission needs in TOK+M area in order to make plans for well provisioned buildings. Under the terms of the Presbytery Mission Plan, we have the opportunity to upgrade what we have and be able to provide the right venue within a community of priority need.

Service to the Community

Keeping the church and halls available for community use is one of our biggest ongoing tasks. CK halls are in good order and continue to allow 46 different groups to meet regularly on the premises. These range from toddler playgroups to table tennis, pilates, bridge and creative writing, to the Community Council and Scouting and Guiding for hundreds of youngsters. It is also used by a wide variety of organisations for: annual meetings, holiday camps, beginning and end points for fundraising cycles and marathons, local art shows, weddings and funeral receptions, and children's parties. The commercial, Gathering Space, café continues to provide an excellent service to the community from within the halls. Sadly, the structure of the halls at TOK+M is inhibiting fuller use until we can draw up plans for the longer term. The small hall remains unsafe for activities and the larger hall is not served by a useful kitchen or accessible toilet. There are increasing enquiries about use of the hall but currently Rainbows, Brownies and Guides are the main users. The Boys Brigade was unable to recruit sufficient leaders and has been reduced to a small Senior Section. Much of our service to the Community is linked to the many activities and events organised through the church and mentioned elsewhere in this report.

Outreach

Aware there are people in the congregation who live by meagre means, excess food from supermarkets and other household goods are available at TOK+M on Sunday mornings for anyone to take home or share with their neighbours. The Grapevine magazine, which has been a regular feature of CK for over 30 years, missed an issue in the Autumn while we identified a new editor. The magazine next went out in November, in time to inform of our major fundraising events (Autumn and Christmas Fairs) and to explain the formation of ENK. It also aimed to let the community know we are here for everyone. A Church of Scotland, Small Grants Fund award of £1000 was used to pay for distribution of 6000 copies to cover all but the area where volunteers still deliver, some 3000 copies, in Cramond, Barnton and Cammo. TOK+M, with the help of local schools, is able to identify families in particular need of food and other essentials and we gained a grant of £5000 from the Church of Scotland Small Grants Fund, Winter Support Fund for this use.

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Trustees' Annual Report (continued)

For the year ended 31 December 2023

A pantomime "Cramond Island" was written and produced by a team who came together in the Summer, from all walks of life in the community. Two performances took place on 9 December, and plans are already being made for next year's show. Church members were involved in the production and use of the CK halls was provided free of charge. The cast and production team benefitted from new friendships and the community from a first-class Christmas entertainment. Cramond Primary School continues to work with us on the Cramond Commemorates project to plant memory trees and have recently planted a further 6 native species within the playground. The Cramond Association Woodland Group also helps in planting and nurturing new trees for the project. This year's Christmas Tree Festival extended across both centres, with 20+ community groups creatively decorating their trees on the theme of the nativity. It provided a chance for people to learn of the different groups and brought joy to all who visited the churches over the festive period.

The vast majority of our community events raise money for charity and week on week the congregation supports Fresh Start with goods and volunteers. Causes that have benefitted from our fundraising are Esperanza (a local charity supporting immigrant women in our parish), Christian Aid, CrossReach, Poppy Scotland, Water Aid, Erskine, Blythwood, Turi Children's Project, Fresh Start and a third of the Christmas Fair proceeds went to ENK. More will have been raised than stated in the accounts as, in this increasingly cashless society, we also encourage donations to be made online direct to the charities. In addition, monthly stalls are held at CK promoting and selling Fair Trade goods.

Governance

As part of the process towards attracting a new minister a Parish Profile was published. This describes the church of ENK, our current status, hopes and plans. It is a useful document for anyone wishing to know more about us and is available on our websites <https://www.tokandmchurch.co.uk/> or <https://www.cramondkirk.org.uk/> The profile includes mention of a new structure of governance and by the end of 2023 this was in place, complete with review procedure. A slimmed down number of 23 Elders now form the Kirk Session with the aspiration of more efficient attention to business matters and a much stronger focus on strategy to improve our mission, pastoral care and service to the community. All other Elders, unless in specific roles or taking a break from active duties, are assigned to new Teams covering the various aspects of church life: Youth, Worship, Communication and Technology, Social and Community, Parish and Mission, Finance, Property and Session Clerk. In addition, the Union Co-ordinating Group changed its name, to reflect the establishment of the union, to Union Integration Group. The first task for each Team has been to draft a remit which will be considered by the Kirk Session early in 2024. The process is helping the members of both congregations to get to know one another and support each other, right down to the practicalities of attending meetings since there is no public transport between the two main venues and private cars are not always an option. As noted under Ministry, the Nominating Committee was elected from and by the congregation to seek a candidate for the first ever minister of ENK. We continue to be indebted to both our Kirk Secretary at Cramond and Church Officer at TOK+M who see to the day to day running of church affairs and are helping to bring news together, from across the parish, in the weekly announcements.

The membership of both churches was merged in the Summer of 2023. The total membership of Edinburgh Northwest Kirk on 31 December 2023 stands at 843 plus 11 adherents. Of these 788 joined the roll through Cramond Kirk and 55 through The Old Kirk and Muirhouse and the number of adherents are 5 and 6 respectively.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
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Trustees' Annual Report (continued)
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Financial Review

In compliance with the Charities Accounts (Scotland) Regulations 2006 (as amended), the accounts are prepared on a fully accrued basis. The figures represent the merged information of the accounts of each church for the year ended 31 December 2023. The 2022 figures have been restated to provide relevant comparative information.

Total funds at 31 December 2023 were £1,024,028, an increase of £104,542 during the year. The principal factors leading to this outcome were the unrealised investment gains of £56,617 and an increase in income from investments.

Unrestricted Funds increased by £91,284 to £878,071. Expenditure increased from £446,716 to £471,701. This was mainly as a result of increases in salary costs and in locum minister's fees being off set by a reduction of £14,986 in Giving to Grow (formerly Ministries & Mission) contribution and in building repairs and maintenance.

Unrestricted Designated Funds were £517,444, an increase of £24,500. The main movements were in the Legacy Fund where £25,000 of legacies were received and the change in treatment of the Turi Project, Sunday + (Corner café fund) and the Cramond Cares Fund, all of which had been included in accruals in the previous accounts.

No expenditure was attributed to the Fabric Fund as all fabric costs were met, by prior agreement with the General Trustees and Presbytery, from funds held by the General Trustees on behalf of the Kirk resulting from the letting of Cramond House, the Cramond Manse and The Old Kirk and Muirhouse Manse. £140,163 was received from the General Trustees for this purpose.

Restricted Funds increased by £12,884 mainly attributable to increased investment values and notwithstanding expenditure from the Gillies Fund in meeting the costs of the Pastoral Care Assistant.

The Balance Sheet shows cash and bank balances of £254,717 and investments valued at £747,760 at 31 December 2023, a total of £1,002,477 and an increase of £110,668 in the year. Debtors, comprising Gift Aid tax recoveries, General Trustees claims for fabric-related expenditure incurred and Hall rentals due, amounted to £32,888. Creditors being provisions for certain accruals was £20,137.

Cash and investments held by the General Trustees on behalf of the Kirk at 31 December 2023 were £433,489. This was after rental, dividend and interest income received and payment of fabric, heat & light, insurance and salary costs agreed by the General Trustees as recoverable. Administration costs charged by the General Trustees were £8,214. Appendix I on page 40 provides further details.

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For the year ended 31 December 2023**

Investment Policy and Performance

The trustees' investment policy is aimed at maintaining the value of the investments as a whole in the longer term but with a reasonable level of continuing income.

The plan for the investment of the substantial legacies received in 2019 and which had been suspended as the resources were required in order to meet on a temporary basis the costs of the hall upgrade in 2020 was continued in 2023. During the year, £60,000 was invested in the COIF Charities Investment Fund.

During 2023 there was considerable fluctuation in Markets but an overall improvement in the course of the year resulted in the accrued but unrealised gains referred to earlier.

Risk Management

The risks affecting the charity associated with the Covid-19 pandemic had largely disappeared, but necessary precautions were maintained where appropriate.

Other risks facing the charity and for which specific safeguards are in place include such areas as Financial Management, Safeguarding, Data Protection, Health and Safety and Fire Safety.

Reserves Policy

It is the Trustees normal policy to hold a 'base' reserve in Unrestricted funds of between four and six months general operating expenditures and outlays. The reserves remain relatively high as due to the age of our buildings significant expenditure may be required at any time.

Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse (Church of Scotland)

Trustees' Annual Report (continued)

For the year ended 31 December 2023

Structure, Governance and Management

The merged congregation is a registered charity, number SC006457, 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 skills and gifts. The minister, who is a member of the Kirk Session, is called by the congregation and inducted by Presbytery. The Kirk Session numbers 23 elders, 15 women and 8 men.

The Kirk Session is chaired by the minister and, in the vacancy, by the Interim Moderator, and usually meets six times a year for ordinary business. An annual Kirk Session seminar is also normally held in March to discuss strategic matters or to learn about the work of the wider Church of Scotland. Certain responsibilities are delegated to the Finance Team, Property Team, Communication and Technology Team, Pastoral Team, Social and Community Team, Youth Team, Parish and Mission Team, Worship Team and Session Clerk Team. Other ad hoc committees are created to attend to specific projects approved by the Kirk Session or other work that does not fall into the remit of one of the standing committees. Currently the Union Integration Group, formerly the Coordinating Committee, is one such committee expected to exist for only a few years while it helps the united churches to find focus for the initial plans for mission.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Trustees' Annual Report (continued)
For the year ended 31 December 2023**

Reference and Administrative Information

Trustees

The trustees during the year and up to the date of the signing of the accounts are as follows:

Judy ARROWSMITH (01.09.23 – 16.11.23)	Mary BEAUMONT (01.09.23 – 16.11.23)	Elaine BEELEY (01.09.23 – 16.11.23)
Richard BRIGHT (01.09.23 – 16.11.23)	Clair BUNCH (01.09.23 – 16.11.23)	Edith BUTLER (appointed 01.09.23)
Claire CHAPMAN (01.09.23 – 16.11.23)	Jessie CRAIG (appointed 01.09.23)	Catherine CRAWFORD (01.09.23 – 16.11.23)
Lucille CRUICKSHANK (01.09.23 – 16.11.23)	Adam CUMMING (appointed 01.09.23)	Lesley CUMMING (01.09.23 – 16.11.23)
Elizabeth CUNNINGHAM (resigned 16.11.23)	William DEAS (01.09.23 – 16.11.23)	Michael DICK (01.09.23 – 16.11.23)
Kathleen DODS (deceased October 2023)	Ailen DUNBAR (resigned May 2023)	Irene DUNN (01.09.23 – 16.11.23)
Alan EDWARDS (resigned 16.11.23)	Alan FISHER (resigned 16.11.23)	Helen FISHER (appointed 01.09.23)
L J FORREST (01.09.23 – 16.11.23)	Rose FONWEBAN (resigned 16.11.23)	David FOTHERINGHAM (01.09.23 – 16.11.23)
Alistair GIBB (appointed 01.09.23)	John GLENCROSS (01.09.23 – 16.11.23)	Elsbeth HARLEY (resigned 31.08.23)
Gillian HEWITT (01.09.23 – 16.11.23)	Susan HOW (01.09.23 – 16.11.23)	Lesley HOYLE (01.09.23 – 16.11.23)
Ian HUGGAN (appointed 01.09.23)	John JOHNSTON (01.09.23 – 16.11.23)	June KEMP (01.09.23 – 16.11.23)
Elizabeth KNOTT (resigned 16.11.23)	George LAUDER (01.09.23 – 16.11.23)	Agnes LIDDELL (resigned 16.11.23)
Alex MacKENZIE (01.09.23 – 16.11.23)	Gayle MacKENZIE (01.09.23 – 16.11.23)	Graeme MacLEOD (appointed 01.09.23)
Neil MacLEOD (appointed 01.09.23)	Dorcus McLEOD (appointed 01.09.23)	Heather MCNAB
Graham MADELEY	Brian MALONE (01.09.23 – 16.11.23)	Gill MASSIE (1.9.23-16.11.23)
Hurley MENDELSSOHN (appointed 01.09.23)	Ruth MINNICAN (appointed 01.09.23)	Crichton MOUAT (01.09.23 – 16.11.23)
John NAYLOR (appointed 01.09.23)	Dorothy NEWLANDS (appointed 01.09.23)	Lesley PEARSON (01.09.23 – 16.11.23)
Michael RAMSAY (appointed 01.09.23)	Stuart RICHARDSON (01.09.23 – 16.11.23)	Oliver RICHES (01.09.23 – 16.11.23)

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
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Trustees' Annual Report (continued)
For the year ended 31 December 2023**

Trustees (continued)

Jane ROBSON
(01.09.23 – 16.11.23)

Suresh SANDERS
(01.09.23 – 16.11.23)

Rev Dr Martin SCOTT
(appointed 01.09.23)

Deirdre SHISHODIA
(appointed 01.09.23)

Angela SMITH
(01.09.23 – 16.11.23)

Iain SMITH
(01.09.23 – 16.11.23)

David STEEDMAN
(01.09.23 – 16.11.23)

Fiona VENNELLE
(01.09.23 – 16.11.23)

Sandra WATSON
(appointed 01.09.23)

Karen WOODCOCK

Diane WILLIAMS
(01.09.23 – 16.11.23)

Brenda WILSON
(01.09.23 – 16.11.23)

Gena WYLIE
(appointed 01.09.23)

Dorothy YORSTON

Ian YOUNG
(01.09.23 – 16.11.23)

June YOUNG

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Principal Office-bearers

Interim Moderators	Rev Dr Martin Scott (from 09.01.23) Rev Elspeth Harley (to 31.08.23)
Locum Ministers	Rev Alex Douglas Rev Ian Gilmour
Joint Session Clerk	Edith Butler, Graham Madeley
Joint Treasurer	Neil MacLeod, June Young

Principal Offices

The Kirk Office 1 Kirk Cramond Edinburgh EH4 6HZ	Church Office 42 Pennywell Gardens Edinburgh EH4 4PE
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Registered Auditor

Fiona Haro
Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline KY11 8PB

Bankers

Bank of Scotland
Edinburgh Corstorphine West Branch
206 St John's Road
Edinburgh
EH12 8SH

Virgin Money t/a Clydesdale Bank
83 George Street
Edinburgh
EH2 3ES

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
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Trustees' Annual Report (continued)
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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 (UK Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial 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 those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments 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; and
- 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.

Auditor

Thomson Cooper were appointed as auditor of the church and a resolution proposing that they be re-appointed will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approved by the Trustees and signed on their behalf

Edith Butler
Session Clerk

Graham Madeley
Session Clerk

Date:

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
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Independent Auditor's Report
For the year ended 31 December 2023**

Opinion

We have audited the financial statements of Edinburgh Northwest Kirk (the 'church') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the church's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Independent Auditor's Report
For the year ended 31 December 2023**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of grant income and the posting of transactions to the correct funds. We discussed these risks with management, designed audit procedures to test the timing and existence of donations and grant income, including reviewing of grant paperwork and terms and conditions, reviewing the allocation of costs against the correct funding and reviewed areas of judgement for indicators of management bias.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Independent Auditor's Report (continued)
For the year ended 31 December 2023**

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards). We focused on specific laws and regulations which may have a direct material effect on the financial statements or operation of the charity, including the Charities and Trustees Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Care Inspectorate.

We assessed the extent of compliance of the laws and regulations identified above by inspecting any legal correspondence, the Care Inspectorate report and making enquiries of management.

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the church.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees. To address the risk of fraud we identified internal controls established to identify risk, performed analytical procedures to identify unusual movements, assessed any judgements and assumptions made in determining accounting estimates, reviewed journal entries for unusual transactions and identified related parties.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

In the previous accounting period the trustees considered that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) did not apply. Therefore the prior period financial statements were not subject to audit.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Independent Auditor's Report (continued)
For the year ended 31 December 2023**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Fiona Haro (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditors
Dunfermline**

Thomson Cooper is eligible for appointment as auditor of the church by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse (Church of Scotland)

Statement of Financial Activities

For the year ended 31 December 2023

Year ended 31 December 2023		Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	Notes	2023	2023	2023	2023
		£	£	£	£
Donations, legacies and grants	2	257,962	5,691	-	263,653
Charitable activities	3	90,962	-	-	90,962
Investments	4	20,390	3,541	467	24,398
Other	5	140,613	-	-	140,613
Total income		509,927	9,232	467	519,626
Expenditure on:	6				
Raising funds		86	-	-	86
Charitable activities		456,506	7,895	-	464,401
Governance		7,214	-	-	7,214
Total expenditure		463,806	7,895	-	471,701
Net income/(expenditure) before gains and losses on Investments		46,121	1,337	467	47,925
Net gains/(losses) on Investments	10	45,163	11,080	374	56,617
Net income/(expenditure)		91,284	12,417	841	104,542
Transfers between funds		-	467	(467)	-
Net movement in funds		91,284	12,884	374	104,542
Reconciliation of funds:					
Total funds brought forward		786,787	122,836	9,863	919,486
Total funds carried forward	14	878,071	135,720	10,237	1,024,028

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Statement of Financial Activities (continued)
For the year ended 31 December 2023**

Year ended 31 December 2022	Notes	Unrestricted Funds 2022 £	As Restated Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Donations, legacies and grants	2	257,700	6,738	-	264,438
Charitable activities	3	88,816	-	-	88,816
Investments	4	13,296	3,205	397	16,898
Other	5	139,196	-	-	139,196
Total income		499,008	9,943	397	509,348
Expenditure on:	6				
Raising funds		320	-	-	320
Charitable activities		433,335	12,094	397	445,826
Governance		570	-	-	570
Total expenditure		434,225	12,094	397	446,716
Net income/(expenditure) before gains and losses on Investments		64,783	(2,151)	-	62,632
Net gains/(losses) on Investments	10	(55,695)	(16,203)	(1,793)	(73,691)
Net income/(expenditure) Transfers between funds		9,088	(18,354)	(1,793)	(11,059)
		-	-	-	-
Net movement in funds		9,088	(18,354)	(1,793)	(11,059)
Reconciliation of funds:					
Total funds brought forward		777,699	141,190	11,656	930,545
Total funds carried forward	14	786,787	122,836	9,863	919,486

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Balance Sheet
As at 31 December 2023**

	Notes	2023		As Restated 2022	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	9		8,800		278
Investments	10		747,760		631,143
			<u>756,560</u>		<u>631,421</u>
Current Assets					
Debtors	11	32,888		49,165	
Bank and cash		<u>254,717</u>		<u>260,666</u>	
		287,605		309,831	
Creditors					
Falling due within one year	12	<u>20,137</u>		<u>21,766</u>	
Net Current Assets			<u>267,468</u>		<u>288,065</u>
Net			<u><u>1,024,028</u></u>		<u><u>919,486</u></u>
Unrestricted Funds					
General funds	14	360,627		293,843	
Designated funds		<u>517,444</u>		<u>492,944</u>	
			878,071		786,787
Restricted funds	14		135,720		122,836
Endowment funds	14		<u>10,237</u>		<u>9,863</u>
			<u>1,024,028</u>		<u>919,486</u>

The accounts were approved by the Kirk Session on 29 February 2024

For and on behalf of the Kirk Session:

Edith Butler Session Clerk _____

Graham Madeley Session Clerk _____

Neil MacLeod Treasurer _____

June Young Treasurer _____

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Statement of Cash Flows
As at 31 December 2023**

	2023	2022
	£	£
Cash flows from operating activities:		
Cash generated from operations	40,652	46,330
Interest paid(received)	24,399	16,898
Net cash provided by (used in) operating activities	<u>65,051</u>	<u>63,228</u>
Cash flows from investing activities:		
Purchase of tangible fixed assets	(11,000)	-
Purchase of Investments	(60,000)	(39,992)
Net cash provided by (used in) investing activities	(71,000)	(39,992)
Change in cash and cash equivalents in the reporting period	(5,949)	23,236
Cash and cash equivalents at the beginning of the reporting period	260,666	237,430
Cash and cash equivalents at the end of the reporting period	<u>254,717</u>	<u>260,666</u>

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	104,542	(11,059)
Adjustments for:		
Depreciation charges	2,478	278
Interest paid(received)	(24,399)	(16,898)
(Increase)/decrease in debtors	16,277	(7,479)
(Decrease)/increase in creditors	(1,629)	7,797
Fair value (gains)/losses on investments	(56,617)	73,691
Cash generated from operations	<u>40,652</u>	<u>46,330</u>

ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand	254,717	260,666
Total cash and cash equivalents	<u>254,717</u>	<u>260,666</u>

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements
For the year ended 31 December 2023**

1. 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.

1.1 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 Standards Applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) 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).

1.2 Change to Basis of Preparation

The charity changed from Receipts & Payments to Accruals accounting for the year ended 31 December 2023. The figures for the year ended 31 December 2022, have been restated in these accounts from the previously reported Receipts & Payments basis to an Accruals basis for the purpose of comparability. This resulted in the Statement of Financial Activities being restated and a Balance Sheet and Statement of Cash Flow being created. Details of the resulting adjustments are set out in Note 17 in the accounts.

During the year to 31 December 2023, Cramond Kirk merged with The Old Kirk and Muirhouse. For the purpose of comparability, the prior year accounts have been restated using merger accounting rules.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for a period not less than 12 months, and therefore has adopted the going concern basis in preparing these financial statements.

1.4 Funds

Funds are classified as either, restricted funds, endowment 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.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

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.

1.5 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.

1.6 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.

1.7 Fixed assets

Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Churches, halls and manses, 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.

All tangible fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings, office and other equipment - 5 years

1.8 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.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

1.9 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.

1.10 Taxation

Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse 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.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)**

Notes to the Financial Statements (continued)

For the year ended 31 December 2023

2. Donations and Legacies	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Year ended 31 December 2023				
Offerings	150,082	-	-	150,082
Tax recovered on Gift Aid	33,420	-	-	33,420
Legacies	25,000	-	-	25,000
Grants	400	5,000	-	5,400
Burial plots	4,200	-	-	4,200
Other	44,860	691	-	45,551
	257,962	5,691	-	263,653

	Unrestricted Funds 2022 £	As Restated Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Year ended 31 December 2022				
Offerings	168,203	-	-	168,203
Tax recovered on Gift Aid	35,526	1,250	-	36,776
Legacies	25,000	-	-	25,000
Grants	5,450	-	-	5,450
Burial Plots	18,300	-	-	18,300
Other	5,221	5,488	-	10,709
	257,700	6,738	-	264,438

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)**

Notes to the Financial Statements (continued)

For the year ended 31 December 2023

3. Income from Charitable Activities	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Year ended 31 December 2023				
Use of premises	86,652	-	-	86,652
Weddings and funerals	4,310	-	-	4,310
	<u>90,962</u>	<u>-</u>	<u>-</u>	<u>90,962</u>
As Restated				
Year ended 31 December 2022	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Use of premises	84,353	-	-	84,353
Weddings and funerals	4,463	-	-	4,463
	<u>88,816</u>	<u>-</u>	<u>-</u>	<u>88,816</u>
4. Investment Income				
Year ended 31 December 2023	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Bank interest	365	254	-	619
Deposit fund interest	5,078	-	-	5,078
Investment income	14,947	3,287	467	18,701
	<u>20,390</u>	<u>3,541</u>	<u>467</u>	<u>24,398</u>
As Restated				
Year ended 31 December 2022	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Bank interest	43	-	-	43
Deposit fund interest	682	82	-	764
Investment income	12,571	3,123	397	16,091
	<u>13,296</u>	<u>3,205</u>	<u>397</u>	<u>16,898</u>

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)**

Notes to the Financial Statements (continued)

For the year ended 31 December 2023

5. Other income	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Year ended 31 December 2023				
Receipts from General Trustees	140,613	-	-	140,613
As Restated				
Year ended 31 December 2022	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Receipts from General Trustees	139,196	-	-	139,196
6. Analysis of Expenditure				
Year ended 31 December 2023	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
<i>Raising funds</i>				
Offering envelopes	86	-	-	86
Website fees	-	-	-	-
	86	-	-	86
<i>Charitable activities</i>				
Giving to Grow contribution	158,078	-	-	158,078
Vacancy Allowance	(18,650)	-	-	(18,650)
Locum minister fees	25,929	-	-	25,929
Presbytery dues	3,573	-	-	3,573
Minister's expenses	3,282	-	-	3,282
Other salary costs	107,711	5,785	-	113,496
Fabric repairs & maintenance	72,442	-	-	72,442
Council tax – Manse	-	-	-	-
Other building costs	61,835	-	-	61,835
Donations	12,700	700	-	13,400
Depreciation	2,478	-	-	2,478
Music	9,110	-	-	9,110
Other expenses	18,018	1,410	-	19,428
	456,506	7,895	-	464,401
Governance costs	7,214	-	-	7,214
Total	463,806	7,895	-	471,701

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

6. Analysis of Expenditure	Unrestricted Funds 2022 £	Restricted Funds 2022 £	As Restated Endowment Funds 2022 £	Total 2022 £
Year ended 31 December 2022				
<i>Raising funds</i>				
Offering envelopes	308	-	-	308
Website fees	12	-	-	12
	320	-	-	320
<i>Charitable activities</i>				
Ministries & Mission contribution	154,414	-	-	154,414
Locum minister fees	8,308	-	-	8,308
Presbytery dues	6,994	-	-	6,994
Minister's expenses	1,272	-	-	1,272
Interim Moderator's expenses	78	-	-	78
Ministerial assistance	18,704	-	-	18,704
Other salary costs	96,706	-	-	96,706
Fabric repairs & maintenance	58,740	-	-	58,740
Council tax – Manse	-	-	-	-
Other building costs	42,132	-	-	42,132
Donations	-	-	-	-
Depreciation	278	-	-	278
Music	6,550	-	-	6,550
Other expenses	39,159	12,094	397	51,650
	433,335	12,094	397	445,826
Governance costs	570	-	-	570
Total	434,225	12,094	397	446,716

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

7. Staff costs and numbers

	2023	2022
	£	£
Salaries and wages	110,505	96,706
Social security costs	1,546	-
Other pension costs	1,445	-
	<u>113,496</u>	<u>96,706</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2023	2022
	Number	Number
Ministerial support	1	1
Administration	1	1
Music staff	2	1
Premises maintenance	4	5
	<u>8</u>	<u>8</u>

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

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

8. Trustee Remuneration and Related Party Transactions

Rev Dr Martin Scott, Interim Moderator from 9 January 2023, received £568 by way of reimbursement of expenses.

The Pastoral Care Assistant, Mrs Diane Williams, was a member of Session and received sums totalling £5,785 by way of salary and pension contributions.

Mrs Louise Madeley, wife of a trustee, is the Church Secretary and received payments totalling £15,366 by way of salary and pension contributions.

Mrs Heather McNab, a member of Session, received sums totalling £2,120 as church cleaner at The Old Kirk and Muirhouse.

Ms Elizabeth Cunningham received £70 for reimbursement of expenses.

Ms Edith Butler received £606 for reimbursement of expenses.

Mr Graham Madeley received £1,483 for reimbursement of expenses.

Ms Judy Arrowsmith received £100 for reimbursement of expenses.

Ms Lesley Cunningham received £50 for reimbursement of expenses.

Mr Alan Fisher received £83 for reimbursement of expenses.

Ms Helen Fisher received £72 for reimbursement of expenses.

Ms Karen Woodcock received £70 for reimbursement of expenses.

Ms Dorothy Yorkston received £692 for reimbursement of expenses.

No other trustee or 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 £28,313 (2022 - £26,656) was donated to the congregation by trustees.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

9. Fixed assets

	Equipment £	Total £
Cost		
Balance at 1 January 2023	1,392	1,392
Additions	11,000	11,000
Disposals	-	-
	<hr/>	<hr/>
Balance at 31 December 2023	12,392	12,392
Depreciation		
Balance at 1 January 2023	1,114	1,114
Charge for the year	2,478	2,478
Disposals	-	-
	<hr/>	<hr/>
Balance at 31 December 2023	3,592	3,592
WDV 31 December 2023	<hr/> <hr/>	<hr/> <hr/>
	8,800	8,800
WDV 31 December 2022	<hr/> <hr/>	<hr/> <hr/>
	278	278

10. Investments

	2023 £	As Restated 2022 £
Market value at 31 December 2022	631,143	664,842
Additions to investments at cost	60,000	39,992
Disposals	-	-
Unrealised gain/(loss) on investments	56,617	(73,691)
	<hr/>	<hr/>
Market value at 31 December 2023	747,760	631,143
Investments at cost	<hr/> <hr/>	<hr/> <hr/>
	648,059	588,059

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

The following investments are held :

Unrestricted Funds

28,982 Church of Scotland Investors Trust Growth Fund units
20,413.24 COIF Charities Investment Fund Income units
21,450 Castle Community Bank shares
615 Royal Bank of Scotland Ordinary shares

Restricted Funds

15,100 Church of Scotland Investors Trust Growth Fund units
2,705.08 COIF Charities Investment Fund Income units

Endowment Funds

934 Church of Scotland Investors Trust Income Fund units

	£	£
Unrestricted funds gain/(loss)	45,163	(55,695)
Restricted funds gain/(loss)	11,080	(16,203)
Endowment fund gain/(loss)	374	(1,793)
	<u>56,617</u>	<u>(73,691)</u>

11. Debtors

	2023	As Restated
	£	2022
		£
Gift Aid tax refund due	9,908	10,000
General Trustees	9,062	30,735
Other	13,918	8,430
	<u>32,888</u>	<u>49,165</u>

12. Creditors

	2023	As Restated
	£	2022
		£
Other creditors	3,674	-
Accruals	14,445	21,766
PAYE	2,018	-
	<u>20,137</u>	<u>21,766</u>

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)**

Notes to the Financial Statements (continued)

For the year ended 31 December 2023

13. Analysis of Net Assets among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed assets	8,800	-	-	-	8,800
Investments	244,289	405,201	88,033	10,237	747,760
Current assets	127,675	112,243	47,687	-	287,605
Current liabilities	(20,137)	-	-	-	(20,137)
As at 31 Dec 2023	<u>360,627</u>	<u>517,444</u>	<u>135,720</u>	<u>10,237</u>	<u>1,024,028</u>

	General £	Designated £	Restricted £	Endowment £	Total £
		As Restated			
Fixed assets	278	-	-	-	278
Investments	227,489	312,251	81,540	9,863	631,143
Current assets	87,842	180,693	41,296	-	309,831
Current liabilities	(21,766)	-	-	-	(21,766)
As at 31 Dec 2022	<u>293,843</u>	<u>492,944</u>	<u>122,836</u>	<u>9,863</u>	<u>919,486</u>

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

14. Movement in Funds

	At 31 Dec 2022 £	Incoming resources £	Outgoing resources £	Revaluation £	Transfers £	At 31 Dec 2023 £
Endowment Funds						
Former Cramond Poor Fund	9,863	467	-	374	(467)	10,237
Restricted Funds						
Gillies Legacy Fund	89,193	2,833	(5,785)	9,453	-	95,694
Benevolent Fund	11,503	266	-	954	-	12,723
Mrs Porter's Legacy	334	-	-	-	-	334
Nisbit Trust	8,258	124	-	443	-	8,825
Wester Coats	1,515	-	(1,225)	-	-	290
Parish Mission	121	-	-	-	-	121
20k Fund (New Parish Fund)	3,001	5,254	(700)	-	467	8,022
Halkerston Trust	909	-	-	-	-	909
Access Fund	302	-	-	-	-	302
Hannah Trust	3,997	64	-	230	-	4,291
Sunday Bus Fund	954	-	-	-	(954)	-
Music Maintenance Fund	2,749	691	(185)	-	954	4,209
	122,836	9,232	(7,895)	11,080	467	135,720
Unrestricted Funds						
Designated Funds						
Fabric Fund	75,713	-	-	-	4,348	80,061
Fabric Fund TOKM	200	-	-	-	722	922
Outreach Fund	34,173	-	-	-	-	34,173
Turi Project	-	-	-	-	1,638	1,638
Burials Fund	14,187	-	(1,200)	-	4,200	17,187
Cramond Cares	-	-	-	-	6,572	6,572
Legacy Fund	307,195	-	-	-	25,000	332,195
Sunday + Corner project	-	-	-	-	3,779	3,779
Kirkyard Gardening Fund	692	-	(436)	-	-	256
Hall Roof Fund	36,505	-	-	-	-	36,505
Special Donations	3,565	-	-	-	-	3,565
Café Fund	463	-	(392)	-	-	71
Session Fund	520	-	-	-	-	520
Ministry & Mission Fund	19,731	-	(19,731)	-	-	-
Total Designated Funds	492,944	-	(21,759)	-	46,259	517,444
General	293,843	509,927	(442,047)	45,163	(46,259)	360,627
	786,787	509,927	(463,806)	45,163	-	878,071
Total Funds	919,486	519,626	(471,701)	56,617	-	1,024,028

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

14. Movement in Funds

	At 31 Dec 2021 £	Incoming resources £	Outgoing resources £	As Restated Revaluation £	Transfers £	At 31 Dec 2022 £
Endowment Funds						
Former Cramond Poor Fund	11,656	397	(397)	(1,793)	-	9,863
Restricted Funds						
Gillies Legacy Fund	106,907	2,707	(6,639)	(13,782)	-	89,193
Benevolent Fund	12,779	244	(100)	(1,420)	-	11,503
Mrs Porter's Legacy	334	-	-	-	-	334
Nisbit Trust	9,606	311	(1,000)	(659)	-	8,258
Wester Coats	1,515	-	-	-	-	1,515
Parish Mission	121	-	-	-	-	121
20k Fund (New Parish Fund)	3,483	112	(594)	-	-	3,001
Halkerston Trust	909	-	-	-	-	909
Access Fund	302	-	-	-	-	302
Hannah Trust	4,280	59	-	(342)	-	3,997
Sunday Bus Fund	954	-	-	-	-	954
Music Maintenance Fund	-	6,510	(3,761)	-	-	2,749
	141,190	9,943	(12,094)	(16,203)	-	122,836
Unrestricted Funds						
Designated Funds						
Fabric Fund	69,461	6,512	(260)	-	-	75,713
Fabric Fund TOKM	(2,198)	12,705	(10,307)	-	-	200
Outreach Fund	34,173	-	-	-	-	34,173
Burials Fund	437	18,300	(4,550)	-	-	14,187
Legacy Fund	284,195	23,000	-	-	-	307,195
Kirkyard Gardening Fund	1,037	-	(345)	-	-	692
Hall Roof Fund	36,505	-	-	-	-	36,505
Special Donations	3,565	-	-	-	-	3,565
Café Fund	463	-	-	-	-	463
Session Fund	645	-	(125)	-	-	520
Ministry & Mission Fund	28,200	5,000	(13,469)	-	-	19,731
Total Designated Funds	456,483	65,517	(29,056)	-	-	492,944
General	321,216	433,491	(405,169)	(55,695)	-	293,843
	777,699	499,008	(434,225)	(55,695)	-	786,787
Total Funds	930,545	509,348	(446,716)	(73,691)	-	919,486

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

Purposes of Endowment Funds

Income from the Former Cramond Poor Fund is for the benefit of the poor in the merged parish.

Purposes of Restricted Funds

The Gillies Legacy Fund is for the benefit of elderly parishioners.

The Benevolent Fund and any earnings thereon are for distribution to needy families in the Parish of Cramond.

Mrs Porter's Legacy: This fund is used for youth work and is administered by the Kirk Session

Nisbit Trust: This fund is administered by the Minister and is allocated for the poor and in need of the Parish at the discretion of the Minister.

Wester Coates: This Fund has been set aside towards the costs of Parish assistance.

Parish Mission: This Fund is used for outreach and mission projects eg card delivery to Parish, Holiday Clubs etc.

20K Fund (New Parish Fund): This Fund is used in providing direct benefit to Parishioners.

Halkerston Trust: This Fund is used for the support and maintenance of foreign missions.

Access Fund: This Fund is administered by the Kirk Session to give members and parishioners' access to training or life opportunities.

Hannah Trust: This Fund is used for religious purposes and the poor.

Sunday Bus Fund: This fund is used in providing transport to and from Church for members and Parishioners.

Music Maintenance Fund: This Fund is used for the maintenance of musical instruments, Church sound system and the payment of organist fees.

Purposes of Designated Funds

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

Outreach Fund – The Trustees have set aside funds to assist charitable bodies outwith Cramond Kirk.

Turi Project – this fund is for the support of children attending Turi school in Kenya

Burials Fund – Funds set aside for maintenance of the graveyard memorials.

Cramond Cares Fund – this fund is held in respect of the elderly within the community

Legacy Fund – Funds received in legacies for application by the Trustees as directed or considered appropriate.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

Purposes of Designated Funds (continued)

Sunday + Corner Café - This fund was the balance of fundraising for the establishment of a play area in the walled garden adjacent to Cramond Kirk.

Kirkyard Gardening Fund – Established to meet costs incurred in the maintenance of the kirkyard.

Hall Roof Fund – Established in anticipation of the cost of repairing or replacing the hall roof.

Special Donations Fund – The Trustees have set aside funds for one-off projects.

Café Fund – This Fund is used for the Income and Expenditure incurred by the Café at The Old Kirk and Muirhouse.

Session Fund - This Fund is used at the discretion of the Kirk Session.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

15. Collections and donations received for Third Parties

	2023	2022
	£	£
Christian Aid week*	9,046	9,087
Christian Aid appeals -		
East Africa	-	155
Sudan	1,338	-
Libya	893	-
Gaza	535	-
Turkey/Syria	677	-
	<hr/>	
	12,489	9,242
Poppy Scotland	346	524
Disasters Emergency Committee Ukraine	-	1,830
Cardiomyopathy UK	-	524
Lift Summer	52	-
Fresh Start	155	315
Millenium Centre	20	-
The Scottish Bible Society – Bibles for China Appeal	-	344
Blythswood Life Transforming Gifts	372	185
Church of Scotland Ukraine Appeal	-	658
Wateraid	122	-
Erskine	61	-
P7 Pupil Forthview Primary	181	-
	<hr/>	
	13,798	13,622
	<hr/> <hr/>	<hr/> <hr/>

*Christian Aid will claim directly tax recoveries on gift aid contributions.

16. Volunteers

In common with all congregations of the Church of Scotland the Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse congregation benefits from the contributions 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 contributions of volunteers are many and varied but include not only the Kirk Session committees but also the children's Sunday Club, children's Sunday Funday and other children's activities, running the annual Christmas Fairs and Jumble Sales, organising the Christian Aid week activities, visiting elderly and housebound members of the congregation, maintaining the Kirkyard, catering for congregational and other functions and providing flowers and other floral decorations for the Kirk especially at Harvest and Advent. Much of the activity would be unable to continue were it not for the commitment shown.

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

17. Impact of Change to Accruals Accounting

Due to the merger of Cramond Kirk and The Old Kirk and Muirhouse, The Old Kirk and Muirhouse, which was reported on a Receipts and Payments basis for the year to 31 December 2022, has had to be restated to Accruals Accounting. This resulted in the Statement of Financial Activities and Notes being restated and a Balance Sheet and Statement of Cashflows being created. Details of the resulting adjustments are set out below.

Statement of Financial Activities

	2022	2022	2022	2022
	Previously Reported	Fixed assets	Debtors/ Creditors	Adjusted
	£	£	£	£
Income	63,912	-	1,180	65,092
Expenditure	(60,466)	(278)	(3,047)	(63,791)
Investments	-	(758)	-	(758)
Net income/(expenditure)	<u>3,446</u>	<u>(1,036)</u>	<u>(1,867)</u>	<u>543</u>

Balance Sheet

	2022	2022	2022	2022
	Previously Reported	Fixed assets	Debtors/ Creditors	Adjusted
	£	£	£	£
Tangible Fixed Assets	-	278	-	278
Investments	-	10,082	-	10,082
Current Assets	66,022	-	1,180	67,202
Current Liabilities	-	-	(3,325)	(3,325)
Net Current Assets	<u>66,022</u>	<u>-</u>	<u>(2,145)</u>	<u>63,877</u>
Net Assets	<u>66,022</u>	<u>10,360</u>	<u>(2,145)</u>	<u>74,237</u>
Funds:				
Unrestricted	52,333	8,451	(2,145)	58,639
Restricted	13,689	1,909	-	15,598
	<u>66,022</u>	<u>10,360</u>	<u>(2,145)</u>	<u>74,237</u>

**Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse
(Church of Scotland)
Notes to the Financial Statements
For the year ended 31 December 2023**

APPENDIX I

**FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND
GENERAL TRUSTEES**

	2023	2022
	£	£
Credit balance at 31 December (combined capital and revenue)	<u>433,489</u>	<u>431,055</u>

These funds represent the cumulative net funds arising from the commercial leasing and occupation of Cramond House, the Cramond Manse and The Old Kirk and Muirhouse Manse and are held by the Church of Scotland General Trustees on behalf of Edinburgh Northwest Kirk: Cramond Kirk and The Old Kirk and Muirhouse. Reimbursement is obtained for expenses directly related to the operation and maintenance of Cramond House, Cramond Manse and The Old Kirk and Muirhouse Manse and, within agreed parameters, for other property costs of Edinburgh Northwest Kirk.

Notes

1. During 2023 £nil was expended on Cramond House; £16,661 was expended on the Cramond Manse and £1,538 on The Old Kirk and Muirhouse Manse.
2. £9,062 will be reclaimed from the Revenue Account, comprising building expenses.
3. Cash transactions on Revenue account during the year were as follows:

	£	£	£
Balance at 31 December 2022			100,918
Less: Costs (part 2022)			<u>30,735</u>
			70,183
Add: Rental income	142,781		
Interest	4,077		
Dividends	<u>14,012</u>	160,870	
Less: Fabric costs (part 2023)	(131,572)		
Administration costs	<u>(8,214)</u>	(139,786)	21,084
Balance at 31 December 2023			<u>91,267</u>
Capital funds held by the General Trustees – Investments* (valued at 31 December 2023)			342,222
Deposit Fund (Revenue Account)			<u>91,267</u>
	Total		<u>433,489</u>

*Investments comprise 2,610 Church of Scotland Investors Trust Growth Fund units (value at 31 December 2023 £15,216), 27,398 Church of Scotland Investors Trust Income Fund units (value at 31 December 2023 £300,282) and £26,724 Church of Scotland Investors Trust Deposit Fund.