

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)**

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2019

Charity Number SC 016557

Parish Number 010024

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Trustees, for the purpose of charity law, have pleasure in presenting their report for year ended 31 December 2019.

Structure, Governance and Management

Constitution

St. Ninian's is a Parish Church within the Church of Scotland serving a community in the Corstorphine area of Edinburgh. A Parish Church exists to serve all the people living within the Parish irrespective of their individual beliefs or religious affiliation.

St. Ninian's was founded in 1843 and was recognised as a Charity under the Laws of Scotland on that date.

St. Ninian's is within the Presbytery of Edinburgh.

A Presbytery is the characteristic and fundamental court of the Church of Scotland since it not only directly supervises ministers and Kirk Sessions but also elects those who form the General Assembly.

The General Assembly is the highest court of the Church of Scotland and it determines operational matters for all congregations within presbyteries.

Recruitment and Appointment of Trustees (Members of the Kirk Session or Deacons' Court)

New members of both courts are nominated on the basis of their faith and talents. They receive an induction course to explain the structure and practices of the two courts. All are expected to be able to take both a strategic and an operational role in the running of the Church.

At a service of Ordination and Admission the newly appointed members confirm that they:

- believe the fundamental doctrines of the Christian Faith;
- promise to seek the unity and peace of this Church;
- uphold the doctrine, worship, government and discipline thereof;
- will take their due part in the administration of its affairs.

Induction and Training

The induction courses to explain the structure and practices of the courts are supported by the availability of specialist trainers from Presbytery.

Organisational Structure

Two governing Courts - The Kirk Session and the Deacons' Court - meet at regular intervals during the year. The Minister as Moderator presides over meetings of both. Both Courts receive reports from their sub-committees (as noted below) and vote for or against recommendations made by them. Approved recommendations form the basis for future action.

Kirk Session

The Kirk Session is responsible for all matters affecting the spiritual welfare of the congregation, and considers reports and recommendations from the following committees:

Mission Committee

The Mission Committee considers means of Christian Outreach to the local community, to the City of Edinburgh, Scotland and the wider world. Examples of its work in 2019 are:

- | | |
|--------------------|---|
| In the Community | • Assisting local charities |
| In Edinburgh | • Supporting and staffing "The Care Van" operated by the Bethany Christian Trust to feed those "living rough" on the streets of Edinburgh; |
| | • Supporting "Fresh Start", a charity which provides basic domestic items for people who are newly housed by the city council and need such help |
| In Scotland | • Supporting the work of the Church of Scotland to help those needing care |
| In the wider world | • By generating income for Christian Aid. Also, by making financial aid available directly from the congregation to help other charities overseas |

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Organisational Structure (continued)

Sunday School and Youth Committee

This Committee supervises and co-ordinates the work with children and youngsters of the congregation. St.Ninian's has a well-attended Sunday School with currently 20 children aged from 3 to 14 years. Activities for older youngsters include "Step Inside", a youth club run by parents for young teenagers on Saturday nights within the Church halls.

Presbytery Elder

An Elder is appointed to represent the congregation at the meetings of the Presbytery of Edinburgh and reports to the Session the work and recommendations of Presbytery. St. Ninian's also has several "Freely-Elected" Elders in Presbytery who engage in many aspects of the work of Presbytery.

Other Reports

The Session also listens to reports, from time to time, from Church organisations and others on aspects of Christian worship, Outreach and Church-based community activities.

Deacons' Court

The Deacons' Court is responsible for all non-spiritual aspects of the congregation's life. It considers reports and recommendations from the Finance Committee, the Fabric Committee, the Enterprise Committee, the Clerk of Court, and others. The reports deal with the day-to-day administration of finance, property upkeep, the raising of funds for congregational and charitable purposes and the use of Church premises.

Objectives and Performance

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of the Christian 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.

It is a condition of membership that a person requires to be admitted on profession of faith, and membership is a requirement for participation in the Courts of the Church.

However, worship is open to all as is the provision of pastoral support and inclusion in Church-based community activities. The Church of Scotland has an "open" communion table to members of any branch of the Church. Outreach of the congregation is for all and not just members.

This Church was founded as Corstorphine Free Church, a congregation of the newly-established Free Church of Scotland which re-united with the Church of Scotland in 1929 under the name "St. Ninian's". This Church is therefore in historical continuity with the Church of Scotland which was reformed in 1560, its liberties ratified by the Parliament of Scotland in 1592, and its future secured by the Treaty of Union of 1707.

The purposes of the Church are

1. to draw people together in the worship of God; to proclaim Christ as the incarnation of God reconciling the world to Himself; to preach the truths and duties contained in the Bible; and to spread the good news of the Gospel by extending God's care and love to the community in mission and pastoral worship;
2. to encourage people to join the Church by Profession of Faith;
3. to offer and promote Christian worship, fellowship, instruction, mission and service;
4. to bring the ordinances of the Christian religion to the people within its parish;
5. to labour for the advancement of God's Kingdom throughout the world.

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In furtherance of these purposes:

St. Ninian's provides facilities for worship, fellowship and the enriching of community life.

St. Ninian's provides regular opportunities for worship and celebration and the teaching of the Christian Faith.

St. Ninian's provides pastoral care to the people in the parish in times of difficulty, illness, bereavement, crisis and stress. The Minister is frequently called on to conduct funerals of non-members of the congregation, and people who reside outwith the parish boundary – a fine example of loving service to the community at large.

St. Ninian's, through its Minister and team of office bearers, offers spiritual counselling, advice and support to anyone living in the parish.

St. Ninian's provides appropriate ceremonies to mark or celebrate special points in life - baptisms, marriages, funerals; as well as the celebration of local or national events such as thanksgivings and remembrances.

St. Ninian's provides social and recreational facilities for groups of all ages within the Church and community groups throughout the week - mothers and toddlers, children and young people, women's groups, men's group, clubs for retired people, badminton clubs, tai-chi groups, and many others.

St. Ninian's also supports the work of religious and charitable bodies beyond the immediate area, that is, the wider work of the Church of Scotland - to support a church in every parish; Christian Aid; the Hospice Movement; Fresh Start in Edinburgh; Educational and Missionary work overseas; the Earl Haig Fund; the Bethany Trust; and others. Support is given in time, talents and money.

Achievements and Performance

Some examples of delivering against these purposes are:

The Minister visits those in need, assisted by volunteers, and is Pastor to the local primary school. Elders visit every congregational home in their Elder's District four times a year to deliver Communion invitations, and also to check whether members require any help or assistance.

The number of members and adherents at 31 December 2019 was 586 (2018 - 621). While the congregational life is currently vigorous, services well attended, and financial donations remain robust, the Kirk Session is concerned that, in common with all Church of Scotland charges, the congregation is aging, roll numbers are slowly falling, and few young people are coming forward to join the congregation by "Profession of Faith" (see Future Activities below for action planned to address this issue).

Services are regularly recorded and distributed free to house-bound members of the congregation.

A car transport service is operated every Sunday by volunteer drivers from the congregation to bring infirm members to Services and return them safely home afterwards.

A quarterly magazine, edited and produced in-house, is distributed to approximately 478 homes in the congregation. In addition, every six months for the past 22 years we have produced and distributed around 6,400 copies of a free magazine titled "Let's Talk about Corstorphine" which focuses on local news and is non-denominational. Due to declining advertising revenue and contracting content it has been agreed to discontinue the magazine in its present form.

The Church premises are open seven days a week and are regularly used by Church organisations and over thirty external groups.

The congregation raised £14,780 (2018 - £12,895) for the work of other charities during the year.

Future Activities

Having carried out a review of the congregation's mission in 2019 and developed a 5-year plan, the trustees will begin the implementation of that plan during 2020. A Technology and Communications Group is working on updating the audio-visual technology in the sanctuary and the halls. The trustees have approved the appointment of a Children and Families Worker, and a Sunday School team is taking this work forward with the expectation that a person will be in post during the course of 2020. Other groups that will be established as part of the Plan include an Accessibility Group to look at how the sanctuary and halls are accessed, a Worship Group to examine the need for an additional worship service, and an Outreach Group to establish a project that better connects the congregation with the local community.

At the time of signing the accounts, it is not clear what the full impact of Covid 19 will be. Financially, the trustees assess that the Church has sufficient cash reserves to continue with planned activities although the timing and focus of these projects may change due to the challenges of social distancing and self-isolation. As noted above the work of the Technology and Communications Group is already under way. The trustees are aware that income streams must be maintained in order to offer spiritual counselling, advice and help to anyone living in the parish, which is as vital now as it has ever been. The trustees are confident of the support of the congregation and the wider Church and therefore of the ability of St. Ninian's Parish Church to continue its celebration and teaching of the Christian Faith for the foreseeable future.

Financial Review

The results for the year are as set out in the Statement of Financial Activities on pages 9 - 10

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Principal Funding Sources

St. Ninian's receives its core funding from its members. Gift-Aid recoveries from members' offerings supplement this income. Other income arises from renting out the Church Halls, investment income and "fund raising" activities.

Members' offerings amounted to £157,685 (2018 - £155,561), including Income Tax recovered under Gift Aid.

Expenditure

General expenditure increased from £177,334 to £191,884 (8.2%). In addition £12,607 (2018 -- £18,580) was spent out of reserves on the Church and manse fabric.

Valuation of Church and Church Halls.

The Church including Halls, and the Manse are vested in three of the Trustees, namely the Minister, Session Clerk and Clerk to the Deacons' Court.

The value of the Manse is capitalised at £550,000 following a review by McNeill Maguire and McCreath, Chartered Surveyors, in January 2014.

The Church and Halls were capitalised at an open market value of £500,000 on 31 December 2013.

It cannot be emphasised too strongly that the valuations of the Manse and Church Buildings (i) represent the estimated value of land and buildings (ii) are held as restricted funds for the future benefit of the congregation and are not available for wider purposes and (iii) are subject to volatility depending on future movement of land and property values. Nevertheless, the Trustees are satisfied that they represent a fair and reasonable assessment of the value of the properties vested in them for the purposes of their annual Accounts.

Investment Performance

Invested funds are held as follows:

		2019	2018
		£	£
Unrestricted Funds	Church of Scotland Investors Trust - Growth Fund	126,186	111,261
	Church of Scotland Investors Trust - Income Fund	20,012	19,148
Endowment Funds	Church of Scotland Investors Trust - Growth Fund	65,665	57,897

The Growth Fund is largely equity-based and is intended for long term investment. This fund aims to provide capital growth. The Income Fund is intended for medium term investment and aims to provide immediate high income with funds invested predominantly in fixed interest securities.

The value of the investments increased by £23,557 (12.5 %) during the year and is still above cost.

Risk Policy

The trustees recognise the responsibility to assess and manage potential risks to the charity. This involves identifying the major types of risks which the charity faces and assessing the impact and likelihood of occurrence and identifying means of mitigating them.

The major risks have been identified as the risk to the building and contents, risk to members and users involved in the charity and activities.

In identification of the major risks appropriate insurance cover has been taken out to cover all of those risks and is reviewed annually in line with Church of Scotland insurance requirements.

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Risk Policy (continued)

All volunteers receive appropriate training where needed and require the necessary completion of disclosure forms for the roles taken on.

Reserves Policy

St. Ninian's has unrestricted funds as at 31 December 2019 amounting to £268,456 (2018 - £252,387). This is considered to be adequate to continue current activities and also includes £10,000 which has been designated for the refurbishment of church premises. Restricted funds of £72,972 (2018 - £61,904) are set aside to meet future costs (see note 15). In particular £14,555 is set aside for maintenance of the Church halls, £2,702 to maintain the manse in good condition and £20,000 for future repairs to the organ. Also, £34,000 has been set aside to fund pastoral activities.

Reference and Administration Information

Trustees

St. Ninian's is administered by the Kirk Session and the Deacons' Court.

The Kirk Session, comprised of the Minister and Church Elders, is responsible for spiritual affairs within the Church. The Deacons' Court, comprised of the Minister, Deacons and Elders, manages matters of finance and fabric.

A list of members of the Kirk Session and the Deacons' Court who served during the year is on page 25.

Minister

Rev James D Aitken BD

Principal address of the Church

144 St. John's Road
Edinburgh
EH12 8AY

Bankers

The Royal Bank of Scotland plc
239 St. John's Road
Edinburgh
EH12 7XB

Independent Examiner

R L H Crawford BA CA CTA
Jeffrey Crawford & Co
(Incorporating Barstow & Millar CA)
25 Castle Terrace
Edinburgh
EH1 2ER

Charitable Status

The Church is recognised as a charity in Scotland. SC016557

Parent Charity

Church of Scotland
121 George Street
Edinburgh
EH2 4YN

Parent Charity Registered Number

SC011353

**EDINBURGH, CORSTORPHINE,
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

Statement of Trustees' Responsibilities

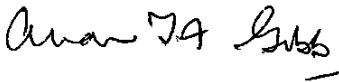
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give 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 Charity statement of recommended practice;
- 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 a 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 the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees on 14 April 2020 by:



Andrew Gibb - Session Clerk

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)
REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31 DECEMBER 2019**

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 9 to 24.

Respective responsibilities of Trustees and Examiner

The charity Trustees are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) 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 2006 Accounts Regulations. 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 seeking 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 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 those records and comply with Regulation 8 of the 2006 Accounts Regulations have 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.



R L H Crawford BA CA CTA
Jeffrey Crawford & Co
(Incorporating Barstow & Millar CA)
25 Castle Terrace
Edinburgh
EH1 2ER

14 April 2020

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2019**

2019

Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	
Income and endowments from:					
Donations and legacies	1	163,510	198	626	164,334
Charitable activities	2	4,290	3,978		8,268
Other trading activities	3	37,840			37,840
Investments	4	5,920		2,000	7,920
Other	5	603	910		1,513
Total Income		212,163	5,086	2,626	219,875
Expenditure on:					
Raising funds		1,467			1,467
Charitable activities		190,417	13,018	3,134	206,569
Total Expenditure	6	191,884	13,018	3,134	208,036
Net Income/ (Expenditure) before gains and losses on investments					
		20,279	-7,932	-508	11,839
Net gains on investments	10	15,790		7,767	23,557
Net Income(Expenditure)		36,069	-7,932	7,259	35,396
Transfers between Funds		(20,000)	19,000	1,000	0
Net movement in funds		16,069	11,068	8,259	35,396
Reconciliation of Funds:					
Total funds brought forward		252,387	1,111,904	73,536	1,437,827
Total funds carried forward	15	268,456	1,122,972	81,795	1,473,223

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

**EDINBURGH, CORSTORPHINE,
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STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2019**

2018					
	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Income and endowments from:					
Donations and legacies	1	157,660	173	669	158,502
Charitable activities	2	4,187	-	-	4,187
Other trading activities	3	34,826	-	-	34,826
Investments	4	5,454	-	2,001	7,455
Other	5	50	-	-	50
Total Income		202,177	173	2,670	205,020
Expenditure on:					
Raising funds		359	-	-	359
Charitable activities		176,975	18,964	1,865	197,804
Total Expenditure	6	177,334	18,964	1,865	198,163
Net Income (Expenditure) before gains and losses on investments					
		24,843	(18,791)	805	6,857
Net gains / (losses) on investments	10	(4,839)	-	(2,118)	(6,957)
Net Income (Expenditure) Transfers between funds					
		20,004	(18,791)	(1,313)	(100)
		(1,000)	-	1,000	-
Net Movement in Funds		19,004	(18,791)	(313)	(100)
Reconciliation of Funds:					
Total funds brought forward		233,383	1,130,695	73,849	1,437,927
Total funds carried forward	15	252,387	1,111,904	73,536	1,437,827

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)
BALANCE SHEET
AS AT 31 DECEMBER 2019**

	Notes	2019 £	2018 £
Fixed Assets			
Tangible Fixed Assets	9	1,052,071	1,053,106
Investments	10	211,863	188,306
		1,263,934	1,241,412
Current Assets			
Debtors	11	3,082	3,819
Church of Scotland Investors Trust – Deposit		175,000	155,000
Cash at bank and in hand		34,217	40,956
		212,299	199,775
Liabilities			
Creditors: Amounts falling due within one year	12	(3,010)	(3,360)
Net Current Assets		209,289	196,415
Total Assets less current liabilities		1,473,223	1,437,827
The funds of the charity:			
	15		
Endowment funds		81,795	73,536
Restricted funds		1,122,972	1,111,904
Unrestricted funds		268,456	252,387
		1,473,223	1,437,827

These accounts were approved by the Deacons' Court on 26 February 2020 and are signed on their behalf on 14 April 2020 by:

J. Reynolds

J. Reynolds BA, ACMA
Treasurer

Anne Bryce

A.E.M. Bryce CA
Clerk of Deacons' Court

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
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ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

St Ninian's Parish Church is a public benefit entity and an unincorporated charity registered in Scotland (SC016557). Registered address and administrative details can be found on page 6 of these accounts.

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.

Basis of preparation

The accounts 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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The presentation currency of the financial statements is the Pound Sterling (£).

Fund Accounting

Funds are classified as either restricted 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 therefrom is used for the purpose defined in accordance with the objects of the charity.

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. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

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.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

When funds collected for other charities within the year are not paid at the end of accounting period, a liability is recognised. Creditors are classified as current liabilities if they are due within one year.

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 the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregational 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.

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.

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ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

Tangible Fixed Assets

The Church including Halls and the Manse are vested in the names of three Trustees, being the Minister, Session Clerk and Clerk to the Deacons' Court and are carried at deemed cost. No depreciation is charged as, in the opinion of the trustees, any amounts would be trivial.

Fixtures, fittings and office equipment costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged on a straight-line basis over their estimated useful life of 4 years less estimated residual value from the year of acquisition.

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 the 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.

Taxation

The church is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The Church is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and financial liabilities like trade and other accounts receivable and payable.

Significant judgements and estimates

Preparing the financial statements may require the trustees to make significant judgements and estimates. The only significant estimate by the trustees is that buildings owned by the charity remain at the same value as previous external valuations.

**EDINBURGH, CORSTORPHINE,
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(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. Donations and Legacies

	2019			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Offerings	129,273			129,273
Tax recovery on Gift Aid	28,412			28,412
Legacies	5,000			5,000
Other	825	198	626	1,649
	163,510	198	626	164,334

	2018			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Offerings	128,825	-	-	128,825
Tax recovery on Gift Aid	26,736	-	-	26,736
Legacies	1,500	-	-	1,500
Other	599	173	669	1,441
	157,660	173	669	158,502

2. Income from charitable activities

	2019			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Congregational Organisations	3,247	200	-	3,447
Weddings and funerals	350	-	-	350
Fund raising events	693	3,778	-	4,471
	4,290	3,978	-	8,268

	2018			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Congregational Organisations	2,925	-	-	2,925
Weddings and funerals	675	-	-	675
Fund raising events	587	-	-	587
	4,187	-	-	4,187

3. Income from other trading activities

	2019			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Third Party use of halls	37,840			37,840
	37,840			37,840

	2018			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Third Party use of halls	34,826	-	-	34,826
	34,826	-	-	34,826

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4. Investment Income

	2019			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Bank interest	-	-	-	-
Investors Trust Deposit Interest	1,275			1,275
Investors Trust Unit Trust distributions	4,645		2,000	6,645
	<u>5,920</u>		<u>2,000</u>	<u>7,920</u>

	2018			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Bank interest	-	-	-	-
Investors Trust Deposit Interest	809			809
Investors Trust Unit Trust distributions	4,645		2,001	6,646
	<u>5,454</u>	<u>-</u>	<u>2,001</u>	<u>7,455</u>

5. Other income

	2019			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Listed Places of Worship Grant	603	910		1,513
Miscellaneous	-	-	-	-
	<u>603</u>	<u>910</u>		<u>1,513</u>

	2018			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Listed Places of Worship Grant	-	-	-	-
Miscellaneous	50	-	-	50
	<u>50</u>	<u>-</u>	<u>-</u>	<u>50</u>

Total Income 2019	<u>212,163</u>	<u>5,086</u>	<u>2,626</u>	<u>219,875</u>
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Total Income 2018	<u>202,177</u>	<u>173</u>	<u>2,670</u>	<u>205,020</u>
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6. Analysis of Expenditure

	2019			Total £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
Raising Funds				
Offering Envelopes	358	-	-	358
Stewardship Campaign	1,109			1,109
	1,467	0	0	1,467
Charitable Activities				
National Ministry and Mission and Wider Work				
Ministries and Mission Allocation	102,876	-	-	102,876
Presbytery Dues	3,198	-	-	3,198
	106,074	0	0	106,074
Local Staffing Costs				
Ministers travel expenses (Note 8)	960	-	-	960
Pulpit supply	616	-	-	616
Other salaries and National Insurance:				
Organist	7,131	-	-	7,131
Church Secretary	10,655	-	-	10,655
Church Officers (Care of Premises)	12,097	-	-	12,097
Church Cleaner	4,951	-	-	4,951
Other (cost of covering sickness / holidays)	3,136	-	-	3,136
	39,546	0	0	39,546
Building Costs				
Fabric repairs and maintenance	11,553	-	-	11,553
Fabric – Major Projects	-	12,607	-	12,607
Cleaning materials	1,100	-	-	1,100
Heating and lighting	7,758	-	-	7,758
Water charges	1,333	-	-	1,333
Insurances	5,341	-	-	5,341
Manse Council Tax	3,234	-	-	3,234
	30,319	12,607	0	42,926
Other Local Costs				
Telephone, postage, printing & stationery	6,544	-	-	6,544
Congregational Organisations	941	-	-	941
Life and Work magazine	714	-	-	714
Cost of Music and licences	948	-	-	948
Flowers	0	-	1,384	1,384
Independent Examiner's Fee	1,360	-	-	1,360
Other expenses	2,936	411	1,750	5,097
	13,443	411	3,134	16,988
Depreciation	1,035	-	-	1,035
Total Expenditure on Charitable Activities	190,417	13,018	3,134	206,569
Total Expenditure	191,884	13,018	3,134	208,036

Trustees believe there is only one charitable activity and all support costs relate to that activity.

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6. Analysis of Expenditure Cont'd

	2018			Total £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
Raising Funds				
Offering Envelopes	359	-	-	359
	359	-	-	359
Charitable Activities				
National Ministry and Mission and Wider Work				
Ministries and Mission Allocation	99,837	-	-	99,837
Presbytery Dues	2,942	-	-	2,942
	102,779	-	-	102,779
Local Staffing Costs				
Ministers travel expenses (Note 8)	960	-	-	960
Pulpit supply	420	-	-	420
Other salaries and National Insurance:				
Organist	6,923	-	-	6,923
Church Secretary	10,670	-	-	10,670
Church Officers (Care of Premises)	11,650	-	-	11,650
Church Cleaner	4,809	-	-	4,809
	35,432	-	-	35,432
Building Costs				
Fabric repairs and maintenance	6,410	-	-	6,410
Fabric – Major Projects	-	18,580	-	18,580
Cleaning materials	1,099	-	-	1,099
Heating & lighting	7,666	-	-	7,666
Water charges	697	-	-	697
Insurances	5,425	-	-	5,425
Manse Council Tax	3,217	-	-	3,217
	24,514	18,580	-	43,094
Other Local Costs				
Telephone, postage, printing and stationery	5,019	-	-	5,019
Congregational Organisations	1,129	-	-	1,129
Life and Work magazine	653	-	-	653
Cost of Music and licences	1,049	-	-	1,049
Flowers	-	-	1,499	1,499
Independent Examiner's Fee	1,337	-	-	1,337
Other expenses	4,028	384	366	4,778
	13,215	384	1,865	15,464
Depreciation	1,035	-	-	1,035
Total Expenditure on Charitable Activities	176,975	18,964	1,865	197,804
Total Expenditure	177,334	18,964	1,865	198,163

Trustees believe there is only one charitable activity and all support costs relate to that activity.

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7. Staff costs and numbers

	2019	2018
	£	£
Salaries and wages (including Ministerial support)	34,834	34,052
Social security costs	Nil	Nil
	34,834	34,052

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

	2019	2018
Secretarial	1	1
Music staff	1	1
Premises Maintenance	2	2
	4	4

All employees are employed on a part-time basis.

No employee had employee benefits in excess of £60,000 (2018 nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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 £27,585 and the maximum stipend in 5th and subsequent years of service - £33,899.

8. Trustee Remuneration and Related Party Transactions

The Organist and the Church Officer (Caretaker), are Trustees. They received remuneration under approved contracts of employment as follows:

Organist	Mrs A. Kirkpatrick	£ 7,131
Church Officer	Mrs G. McDonald	£12,097

Honorarium payments were made to the following Trustees who provided ad-hoc cover for the church officer and secretary:

Bob Brewster		£ 3,024
Derek Munn		£ 112

The Minister receives his stipend from the Church of Scotland (Note 7). Resources expended locally included the following:

	2019	2018
	£	£
Minister's travel expenses	960	960
Manse Council Tax	3,234	3,217

During the year a total of £63,421 (2018 - £60,179) was donated to the church by trustees.

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9. Tangible Fixed Assets

	Buildings	Office Equipment	Total
Cost			
At 1 January 2019	1,050,000	4,141	1,054,141
Additions			
Disposals			
At 31 December 2019	<u>1,050,000</u>	<u>4,141</u>	<u>1,054,141</u>
Accumulated Depreciation			
At 1 January 2019	-	1,035	1,035
Charge for year	-	1,035	1,035
Eliminated on Disposals	-	-	-
At 31 December 2019	<u>-</u>	<u>2,070</u>	<u>2,070</u>
Net Book Value			
At 31 December 2018	<u>1,050,000</u>	<u>3,106</u>	<u>1,053,106</u>
At 31 December 2019	<u>1,050,000</u>	<u>2,071</u>	<u>1,052,071</u>
	Buildings	Office Equipment	Total
Cost			
At 1 January 2018	1,050,000	-	1,050,000
Additions		4,141	4,141
Disposals			
At 31 December 2018	<u>1,050,000</u>	<u>4,141</u>	<u>1,054,141</u>
Accumulated Depreciation			
At 1 January 2018	-	-	-
Charge for year	-	1,035	1,035
Eliminated on Disposals	-		
At 31 December 2018	<u>-</u>	<u>1,035</u>	<u>1,035</u>
Net Book Value			
At 31 December 2017	<u>1,050,000</u>	<u>-</u>	<u>1,050,000</u>
At 31 December 2018	<u>1,050,000</u>	<u>3,106</u>	<u>1,053,106</u>

The Manse was externally valued at January 2014 at a market value of £550,000. In the opinion of the trustees there is no material difference between this and the value at 31 December 2019.

The Church and Halls were externally valued at 31 December 2011 at a market value of £500,000. In the opinion of the trustees there is no material difference between this and the value at 31 December 2019.

The trustees are unable to calculate the amount that would have been recognised had the properties been carried under the cost model.

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10. Investments

Investments represent holdings in the Church of Scotland Investors Growth unit Trust, 34,382 units (2018 - 34,382 units) and Income unit Trust, 1,601 units (2018 - 1,601 units).

	2019	2018
	£	£
Market Value at 31 December 2018	188,306	195,263
Unrealised gains / (losses) on investments	23,557	(6,957)
Market Value at 31 December 2019	<u>211,863</u>	<u>188,306</u>
Investments at Cost	<u>102,357</u>	<u>102,357</u>

11. Debtors

Let's Talk Advertising Revenue	506	1,260
Gift Aid Tax Recoverable	2,576	2,559
	<u>3,082</u>	<u>3,819</u>

12. Creditors

Accruals	1,300	1,200
Other Creditors	1,710	2,160
	<u>3,010</u>	<u>3,360</u>

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13. Analysis of net assets between funds

	2019			Total Funds £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
Church buildings and Manse at valuation	-	1,050,000	-	1,050,000
Office Equipment	2,071	-	-	2,071
Investments at market value	146,198	-	65,665	211,863
Net current assets				
Bank	120,115	72,972	16,130	209,217
Debtors	3,082	-	-	3,082
Creditors	(3,010)	-	-	(3,010)
	268,456	1,122,972	81,795	1,473,223

	2018			Total Funds £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
Church buildings and Manse at valuation		1,050,000	-	1,050,000
Office Equipment	3,106	-	-	3,106
Investments at market value	130,408	-	57,898	188,306
Net current assets				
Bank	118,414	61,904	15,638	195,956
Debtors	3,819	-	-	3,819
Creditors	(3,360)	-	-	(3,360)
	252,387	1,111,904	73,536	1,437,827

14. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contributions made by volunteers who give of their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of members are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

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15. Movement in Funds

	At 1 Jan 2019	Incoming Resources	Investment Gains (Losses)	Outgoing Resources	Gross Transfers	At 31 Dec 2019
	£	£	£	£	£	£
Endowment Funds:						
Sunday School and Youth Work	41,159	1,102	4,277	1,443	-	45,095
Flower Funds	10,282	874	1,160	1,384	1,000	11,932
H. G. Montgomery Fund	15,516	484	1,879	97	-	17,782
Mission Fund	4,752	95	370	177	-	5,040
Minister's Fund	1,827	71	81	33	-	1,946
	73,536	2,626	7,767	3,134	1,000	81,795
Restricted Funds:						
Manse at Valuation	550,000	-	-	-	-	550,000
Church and Halls at Valuation	500,000	-	-	-	-	500,000
Organ Renovation	20,000	-	-	-	-	20,000
Church Fabric	21,444	4,688	-	11,577	-	14,555
Manse Fabric	3,732	-	-	1,030	-	2,702
Garden Fund	686	-	-	-	-	686
Pastoral Assistance	15,000	-	-	-	19,000	34,000
Bethany Care Van	1,042	398	-	411	-	1,029
	1,111,904	5,086	-	13,018	19,000	1,122,972
Unrestricted Funds:						
General Fund	242,387	212,163	15,790	191,884	(20,000)	258,456
Designated Fund - Premises Refurbishment	10,000	-	-	-	-	10,000
	252,387	212,163	15,790	191,884	(20,000)	268,456
Total Funds	1,437,827	219,875	23,557	208,036	-	1,473,223
	At 1 Jan 2018	Incoming Resources	Investment Gains (Losses)	Outgoing Resources	Gross Transfers	At 31 Dec 2018
	£	£	£	£	£	£
Endowment Funds:						
Sunday School and Youth Work	41,323	1,102	(1,167)	99	-	41,159
Flower Funds	10,149	948	(316)	1,499	1,000	10,282
H. G. Montgomery Fund	15,811	484	(512)	267	-	15,516
Mission Fund	4,758	95	(101)	-	-	4,752
Minister's Fund	1,808	41	(22)	-	-	1,827
	73,849	2,670	(2,118)	1,865	1,000	73,536
Restricted Funds:						
Manse at Valuation	550,000	-	-	-	-	550,000
Church and Halls at Valuation	500,000	-	-	-	-	500,000
Organ Renovation	20,000	-	-	-	-	20,000
Church Fabric	38,674	83	-	17,313	-	21,444
Manse Fabric	4,999	-	-	1,267	-	3,732
Garden Fund	686	-	-	-	-	686
Pastoral Assistance	15,000	-	-	-	-	15,000
Bethany Care Van	1,336	90	-	384	-	1,042
	1,130,695	173	-	18,964	-	1,111,904
Unrestricted Funds:						
General Fund	233,383	202,177	(4,839)	177,334	(11,000)	242,387
Designated Fund - Premises Refurbishment	-	-	-	-	10,000	10,000
	233,383	202,177	(4,839)	177,334	(1,000)	252,387
Total Funds	1,437,927	205,020	(6,957)	198,163	-	1,437,827

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Sunday School and Youth Work

Miss Janet M. McKay bequeathed £26,032 on 25 January 1998 for Sunday School and youth work at the discretion of the Deacons' Court. Annual costs for Sunday School are resourced from General Funds. This fund is used for special expenses, for instance new equipment. Both Capital and Income can be used.

Flower Funds

The funds were gifted by four members to purchase flowers for decoration of the sanctuary.

H. G. Montgomery Fund

The income of this Fund is used to provide support to the needy of the parish.

Mission Fund

The funds were gifted between 1950 and 1976, to be applied at the discretion of the Mission Committee.

Minister's Fund

The funds were gifted between 1989 and 2000 to be applied at the discretion of the Minister.

Restricted Funds

Restricted funds have been set aside to meet expenditure in the future. The purpose of the restricted funds is as outlined in the fund names.

Designated Funds

A designated fund has been established for the purpose of premises refurbishment. Transfers to this fund will be made at the discretion of the trustees.

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16. Special Offerings and Fund Raising Events

During the year the following income from special offerings and fund raising events was received and disbursed to other charities:

	2019	2018
	£	£
Christian Aid	7,745	9,225
St. Columba's Hospice	2,334	2,115
Cyrenians	0	520
There but not There	0	1,035
Crisis	500	
Crossreach	455	
Dystonia Society	1,873	
Rock Trust	1,873	
	<u>14,780</u>	<u>12,895</u>

The amount raised in 2019 included £3,746 from our biennial Christmas Fair. The next Christmas Fair is scheduled for November 2021.

Income from Special Offerings and Fund Raising is collected for the recipient charities. It is therefore excluded from Incoming Resources and Resources Expended. The teaching of the Gospel according to Matthew Chapter 25 verses 34 to 40, together with other lessons are considered when deciding upon support for other charities.

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Minister

Rev. James D Aitken BD

Deacons (34 at 31 December)

Brenda Anderson	Alison Cunningham	Catriona S McConnachie
George M Anderson	Catriona M A Dalling	Gillian McDonald
Lorraine Begg	Moira Dow	Harry Martin
Margaret Benson	Kenneth C Gillies	Morag E Small
Morag Black	Penelope J C Gordon	Valerie Smith
Ivan Blair	Campbell S Gray	J Catherine Souza
Valerie Blair	Fiona Havill	Lindsay Stevenson
Catherine Brotherton	Fiona Knapp	Georgina Wallace
Anne E M Bryce	William Knowles (Died March 2019)	Christine Waugh
John D Bryce	Moira D Little	Gwenan Wiley
Gavin Buist	Christine Mackie	Patricia Wood
Marion Campbell	Sandra MM McComiskie	

Elders (74 at 31 December)

David Abbott	Jenny Grimmond (Resigned – November 2019)	Ian Miller
Jim Abercrombie	Lesley Gulland	Sheila Minty
Sarah Aitken	Susanne Hope	Derek Munn
Geoff Alsop	James Hunter	Inez Nisbet
Sandy Anderson	Margaret Hunter	Adrian Ovens
Elaine Baptie	Vicky Hunter (Resigned – September 2019)	Bob Paton
Robert Brewster	Peter Jamieson	Maureen Paton
Anne Brodie	Andrew Job	Douglas Ramsay
Sandy Brodie	Anne Kirkpatrick	Sheila Ramsay
Andrew Broom	Ian Kirkpatrick	Janice Reynolds
James Byers	Laura Langdon	Mark Richards
Ian Cameron	Simon Langdon	Sheonagh Richards
Norma Cameron	Barbara Livingston (Died – November 2019)	Harry Rumney
Fiona Coutts	James MacDonald	Shirley Scott
Rona Craig	Derek MacGillivray	Alec Stevenson
Brian Curlewis	Isobel MacKenzie	Rona Stevenson
Dorothy Davidson	Moira Mather	Jenny Taylor
Irene Dickson	Irene McCartney	Valerie Thomson
Bertie Dobie	Alister McGlashan	Alan Walker
Diana Fairgrieve	Vera McGlashan	Yvonne Wallace
Andrew Gibb	Estelle McKean	Scott Waugh
Jim Gibson	Jim McKean	Maggie Wheeler
Muriel Gibson (Died -- December 2019)	John McLean	Phil Wheeler
Norma Gilmore	Eddie McWilliam	Ruth Wimberley
Isobel Govenlock	Alec Millar	Angus Winton
Dale Gray	Christine Millar	Audrey Winton