

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

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**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 2021**

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**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees, for the purpose of charity law, have pleasure in presenting their report for year ended 31 December 2021.

## **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.

This Church was founded in 1843 as Corstorphine Free Church, a congregation of the newly-established Free Church of Scotland. Re-named Corstorphine United Free Church in 1900, it 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 created in 1560 by the Parliament of Scotland, its liberties ratified by the Parliament of Scotland in 1592, and its future secured by the Treaty of Union of 1707.

St. Ninian's is within the Presbytery of Edinburgh and West Lothian. 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 and to Scotland. Examples of its work in 2021 are:

- In the Community
  - Assisting local charities
- In 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
  - Supporting Edinburgh City Mission's New Scots Christmas appeal by sponsoring and delivering Christmas Hampers and extending the hand of friendship to refugees in the area
- In Scotland
  - Supporting the work of the Church of Scotland to help those needing care

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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. During 2021, St.Ninian's continued to offer provision for spiritual education in person and online during Sunday morning worship for all children depending on the guidelines in force. A Sunday School was available every Sunday for children in the P1 – P7 school years (8 children) and fortnightly for children in secondary school (6 children). Special services for children and young people of all ages were arranged throughout the year in the sanctuary and online.

***Presbytery Elder***

An Elder is appointed to represent the congregation at the meetings of the Presbytery of Edinburgh and West Lothian 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, Church-based community activities and other Christian Outreach activities such as support for Christian Aid and the Care Van operated by the Bethany Christian Trust.

***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.

**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. These activities have been severely restricted due to Covid-19, but they are slowly beginning to recover as restrictions relax and allow.

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; the Bethany Trust; the Rock Trust, the Salvation Army, the Earl Haig Fund and other local charitable projects. Support is given in time, talents and money.

**Achievements and Performance**

Some examples of delivering against these purposes over the course of 2021 were:

St. Ninian's continued to provide weekly worship and fellowship both in the sanctuary and online. The online offering made use of YouTube, Facebook and Zoom to spiritually interact with its congregation and community. DVD and CD, as well as a printed service were also distributed to those who had no internet access.

St. Ninian's recorded four baptisms and fourteen funerals.

Fortnightly teaching of the Christian faith was available through the Sunday Sermon Discussion Group, Bible Studies during Lent and Advent, and introductory courses to eldership and membership.

Regular pastoral care for members in general, but particularly for the housebound, the elderly, and those facing significant life changes continued to be provided by the minister and the elders over the phone, and where appropriate home visits.

The celebration of communion, commemorations and festivals were marked online and in the sanctuary.

Social, recreational and spiritual facilities - such as the Guild, a Shrove Tuesday pancake evening - were offered both in person and occasionally remotely as restrictions allowed.

A quarterly magazine, edited and produced in-house, was distributed to approximately 363 homes in the congregation.

The congregation raised £8,669 (2020 - £6,102) for the work of other charities during the year.

The number of members and adherents at 31 December 2021 was 535 (2020 - 556). 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).

### **Future Activities**

Having carried out a review of the congregation's mission in 2019 and developed a 5-year plan, the trustees continue to implement that plan as Covid-19 restrictions allow. The Technology and Communications Group continues to work on updating the audio-visual technology in the sanctuary and the halls. The trustees have approved the appointment of a Children and Families Worker as well as a Pastoral Care Worker. It is still envisaged that other groups to be established as part of the Plan will 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.

Over the course of 2022, it is expected that the trustees will devote significant time to the development of the Presbytery of Edinburgh and West Lothian's Mission Plan, as well as the implementation of that Plan in the years following. The Plan envisages changes to the congregation and mission of St. Ninian's in the future, and the trustees recognise their responsibilities to the parish in which the church is situated and the members that it serves. The trustees are optimistic that the Plan will prove to have a positive outcome in the long run to the mission and ministry of St. Ninian's.

At the time of signing the accounts, it is clear that St. Ninian's has weathered the storm of the pandemic well. Financially, the trustees assess that the Church has sufficient cash reserves to continue with planned activities. 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 £146,604 (2020 - £148,032), including Income Tax recovered under Gift Aid.

**Expenditure**

General expenditure decreased from £182,392 to £166,712. In addition, £1,847 (2020 – £4,962) was spent out of reserves on the Church fabric.

**Valuation of Church and Church Halls.**

The Church including Halls, and the Manse are vested in six of the Trustees, namely the Minister, Session Clerk (now a team of four) 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:

		2021	2020
		£	£
Unrestricted Funds	Church of Scotland Investors Trust - Growth Fund	136,588	121,437
	Church of Scotland Investors Trust - Income Fund	19,980	20,348
Endowment Funds	Church of Scotland Investors Trust - Growth Fund	71,079	63,194

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 £22,668 (11.05%) 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**

As reported in the Trustees' report last year St. Ninians has been impacted by the Covid-19 pandemic. However, with unrestricted funds as at 31 December 2021 amounting to £300,984 (2020 - £274,111), which includes £10,000 which has been designated for the refurbishment of church premises, the Trustees consider reserves to be adequate to continue current activities. Restricted funds of £66,095 (2020 - £67,922) are set aside to meet future costs (see note 15).

**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  
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  
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**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 judgements 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 31<sup>st</sup> March, 2022 by:



Scott Waugh  
on behalf of Session Clerk team

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
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REPORT OF THE INDEPENDENT EXAMINER  
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report on the accounts of the charity for the year ended 31 December 2021 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  
25 Castle Terrace  
Edinburgh  
EH1 2ER

31<sup>st</sup> March 2022

**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 2021**

2021

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment £	Total £
<b>Income and endowments from:</b>					
Donations and legacies	1	155,633	20	115	155,768
Charitable activities	2	1,480	-	-	1,480
Other trading activities	3	13,787	-	-	13,787
Investments	4	3,550	-	1,412	4,962
Other	5	4,677	-	-	4,677
<b>Total Income</b>		<b>179,127</b>	<b>20</b>	<b>1,527</b>	<b>180,674</b>
<b>Expenditure on:</b>					
Raising funds		362			362
Charitable activities		166,350	1,847	1,661	169,858
<b>Total Expenditure</b>	6	<b>166,712</b>	<b>1,847</b>	<b>1,661</b>	<b>170,220</b>
<b>Net Income / (Expenditure) before gains and losses on investments</b>		<b>12,415</b>	<b>(1,827)</b>	<b>(134)</b>	<b>10,454</b>
Net gains / (losses) on investments	10	14,783	-	7,885	22,668
<b>Net Income / (Expenditure)</b>		<b>27,198</b>	<b>(1,827)</b>	<b>7,751</b>	<b>33,122</b>
Transfers between Funds		(825)	-	825	-
<b>Net movement in funds</b>		<b>26,373</b>	<b>(1,827)</b>	<b>8,576</b>	<b>33,122</b>
<b>Reconciliation of Funds:</b>					
Total funds brought forward		274,611	1,117,922	78,971	1,471,504
<b>Total funds carried forward</b>	15	<b>300,984</b>	<b>1,116,095</b>	<b>87,547</b>	<b>1,504,626</b>

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 2021**

2020					
Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	
<b>Income and endowments from:</b>					
Donations and legacies	1	158,894	40	801	159,735
Charitable activities	2	1,830	0		1,830
Other trading activities	3	20,567			20,567
Investments	4	4,942		1,559	6,501
Other	5	8,127	0		8,127
<b>Total Income</b>		<b>194,360</b>	<b>40</b>	<b>2,360</b>	<b>196,760</b>
<b>Expenditure on:</b>					
Raising funds		339			339
Charitable activities		182,053	5,090	4,113	191,256
<b>Total Expenditure</b>	6	<b>182,392</b>	<b>5,090</b>	<b>4,113</b>	<b>191,595</b>
<b>Net Income/ (Expenditure) before gains and losses on investments</b>		<b>11,968</b>	<b>(5,050)</b>	<b>(1,753)</b>	<b>5,165</b>
Net gains on investments	10	(4,413)		(2,471)	(6,884)
<b>Net Income / (Expenditure)</b>		<b>7,555</b>	<b>(5,050)</b>	<b>(4,224)</b>	<b>(1,719)</b>
Transfers between Funds		(1,400)	0	1,400	0
<b>Net movement in funds</b>		<b>6,155</b>	<b>(5,050)</b>	<b>(2,824)</b>	<b>(1,719)</b>
<b>Reconciliation of Funds:</b>					
Total funds brought forward		268,456	1,122,972	81,795	1,473,223
<b>Total funds carried forward</b>	15	<b>274,611</b>	<b>1,117,922</b>	<b>78,971</b>	<b>1,471,504</b>

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	9	1,050,447	1,051,707
Investments	10	227,647	204,979
		<b>1,278,094</b>	<b>1,256,686</b>
<b>Current Assets</b>			
Debtors	11	2,219	3,721
Church of Scotland Investors Trust – Deposit		175,000	175,000
Cash at bank and in hand		57,040	38,654
		<b>234,259</b>	<b>217,375</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	12	(7,727)	(2,557)
		<b>226,532</b>	<b>214,818</b>
<b>Net Current Assets</b>			
		<b>1,504,626</b>	<b>1,471,504</b>
<b>Total Assets less current liabilities</b>			
<b>The funds of the charity:</b>			
Endowment funds	15	87,547	79,471
Restricted funds		1,116,095	1,117,922
Unrestricted funds		300,984	274,111
		<b>1,504,626</b>	<b>1,471,504</b>

These accounts were approved by the Deacons' Court on 23 February 2022 and are signed on their behalf on 31<sup>st</sup> March 2022 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  
(CHURCH OF SCOTLAND)  
ACCOUNTING POLICIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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) 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 2021**

**Tangible fixed assets**

The Church including Halls and the Manse are vested in the names of six of the Trustees, namely the Minister, Session Clerk (now a team of four) 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.

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**1. Donations and Legacies**

	2021			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Offerings	120,592	-	-	120,592
Tax recovery on Gift Aid	26,012	-	-	26,012
Legacies	2,500	-	-	2,500
Other	6,529	20	115	6,664
	<b>155,633</b>	<b>20</b>	<b>115</b>	<b>155,768</b>

	2020			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Offerings	121,748	-	-	121,748
Tax recovery on Gift Aid	26,284	-	-	26,284
Legacies	10,000	-	-	10,000
Other	862	40	801	1,703
	<b>158,894</b>	<b>40</b>	<b>801</b>	<b>159,735</b>

**2. Income from charitable activities**

	2021			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Congregational Organisations	600	-	-	600
Weddings and funerals	880	-	-	880
Fund raising events	-	-	-	-
	<b>1,480</b>	<b>-</b>	<b>-</b>	<b>1,480</b>

	2020			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Congregational Organisations	480	-	-	480
Weddings and funerals	1,350	-	-	1,350
Fund raising events	-	-	-	-
	<b>1,830</b>	<b>-</b>	<b>-</b>	<b>1,830</b>

**3. Income from other trading activities**

	2021			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Third Party use of halls	13,787	-	-	13,787
	<b>13,787</b>	<b>-</b>	<b>-</b>	<b>13,787</b>

	2020			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Third Party use of halls	20,567	-	-	20,567
	<b>20,567</b>	<b>-</b>	<b>-</b>	<b>20,567</b>



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**4. Investment Income**

	2021			Total
	Unrestricted	Restricted	Endowment	
	Funds	Funds	Funds	
	£	£	£	£
Bank interest	12	-	-	12
Investors Trust Deposit Interest	184	-	-	184
Investors Trust Unit Trust distributions	3,354	-	1,412	4,766
	<u>3,550</u>	<u>-</u>	<u>1,412</u>	<u>4,962</u>

	2020			Total
	Unrestricted	Restricted	Endowment	
	Funds	Funds	Funds	
	£	£	£	£
Bank interest	-	-	-	-
Investors Trust Deposit Interest	1,185	-	-	1,185
Investors Trust Unit Trust distributions	3,757	-	1,559	5,316
	<u>4,942</u>	<u>-</u>	<u>1,559</u>	<u>6,501</u>

**5. Other income**

	2021			Total
	Unrestricted	Restricted	Endowment	
	Funds	Funds	Funds	
	£	£	£	£
Government JRS Claim	4,637	-	-	4,637
Miscellaneous	40	-	-	40
	<u>4,677</u>	<u>-</u>	<u>-</u>	<u>4,677</u>

	2020			Total
	Unrestricted	Restricted	Endowment	
	Funds	Funds	Funds	
	£	£	£	£
Insurance Claim	872	-	-	872
Presbytery Grant	498	-	-	498
Government Job Retention Scheme Claim	6,457	-	-	6,457
Miscellaneous	300	-	-	300
	<u>8,127</u>	<u>-</u>	<u>-</u>	<u>8,127</u>

<b>Total Income 2021</b>	<u>179,127</u>	<u>20</u>	<u>1,527</u>	<u>180,674</u>
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<b>Total Income 2020</b>	<u>212,163</u>	<u>5,086</u>	<u>2,626</u>	<u>219,875</u>
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**6. Analysis of Expenditure**

	2021			Total £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
	<b>Raising Funds</b>			
Offering Envelopes	362	-	-	362
	<b>362</b>	-	-	<b>362</b>
<b>Charitable Activities</b>				
National Ministry and Mission and Wider Work				
Ministries and Mission Allocation	88,600	-	-	88,600
Presbytery Dues	2,088	-	-	2,088
	<b>90,688</b>	-	-	<b>90,688</b>
<b>Local Staffing Costs</b>				
Ministers travel expenses (Note 8)	1,200	-	-	1,200
Pulpit supply	420	-	-	420
Other salaries and National Insurance:				
Organist	4,873	-	-	4,873
Church Secretary	10,947	-	-	10,947
Church Officers	11,535	-	-	11,535
Church Cleaner	4,344	-	-	4,344
Other	496	-	-	496
	<b>33,815</b>	-	-	<b>33,815</b>
<b>Building Costs</b>				
Fabric repairs and maintenance	8,110	-	-	8,110
Fabric – Major Projects	-	1,776	-	1,776
Cleaning materials	945	-	-	945
Heating and lighting	9,201	-	-	9,201
Water charges	1,612	-	-	1,612
Insurances	5,020	-	-	5,020
Manse Council Tax	3,385	-	-	3,385
	<b>28,273</b>	<b>1,776</b>	-	<b>30,049</b>
<b>Other Local Costs</b>				
Telephone, postage, printing & stationery	4,978	-	-	4,978
Office Equipment	-	-	-	-
Congregational Organisations	54	-	-	54
Life and Work magazine	196	-	-	196
Cost of Music and licences	995	-	-	995
Flowers	-	-	513	513
Independent Examiner's Fee	1,328	-	-	1,328
Other Fees and charges	1,473	-	-	1,473
COVID-19 Related expenses	901	-	-	901
Other expenses	2,389	71	1,148	3,608
	<b>12,314</b>	<b>71</b>	<b>1,661</b>	<b>14,046</b>
Depreciation	<b>1,260</b>	-	-	<b>1,260</b>
<b>Total Expenditure on Charitable Activities</b>	<b>166,350</b>	<b>1,847</b>	<b>1,661</b>	<b>169,858</b>
<b>Total Expenditure</b>	<b>166,712</b>	<b>1,847</b>	<b>1,661</b>	<b>170,220</b>

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

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**6. Analysis of Expenditure**

	2020			Total £
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
<b>Raising Funds</b>				
Offering Envelopes	339	-	-	339
Stewardship Campaign	-	-	-	-
	<u>339</u>	-	-	<u>339</u>
<b>Charitable Activities</b>				
National Ministry and Mission and Wider Work				
Ministries and Mission Allocation	100,459	-	-	100,459
Presbytery Dues	3,120	-	-	3,120
	<u>103,579</u>	-	-	<u>103,579</u>
<b>Local Staffing Costs</b>				
Ministers travel expenses (Note 8)	720	-	-	720
Pulpit supply	60	-	-	60
Other salaries and National Insurance:				
Organist	4,873	-	-	4,873
Church Secretary	10,963	-	-	10,963
Church Officers (Care of Premises)	12,435	-	-	12,435
Church Cleaner	5,075	-	-	5,075
Other (cost of covering sickness / holidays)	380	-	-	380
	<u>34,506</u>	-	-	<u>34,506</u>
<b>Building Costs</b>				
Fabric repairs and maintenance	9,404	-	-	9,404
Fabric – Major Projects	-	4,962	-	4,962
Cleaning materials	771	-	-	771
Heating and lighting	9,533	-	-	9,533
Water charges	966	-	-	966
Insurances	5,376	-	-	5,376
Manse Council Tax	3,356	-	-	3,356
	<u>29,406</u>	<u>4,962</u>	-	<u>34,368</u>
<b>Other Local Costs</b>				
Telephone, postage, printing & stationery	5,775	-	-	5,775
Office Equipment	208	-	-	208
Congregational Organisations	104	-	-	104
Life and Work magazine	255	-	-	255
Cost of Music and licences	1,113	-	-	1,113
Flowers	-	-	529	529
Independent Examiner's Fee	1,290	-	-	1,290
Other Fees and charges	1,557	-	-	1,557
COVID-19 Related expenses	1,709	-	-	1,709
Other expenses	1,292	128	3,584	5,004
	<u>13,303</u>	<u>128</u>	<u>4,113</u>	<u>17,544</u>
Depreciation	<u>1,259</u>	-	-	<u>1,259</u>
<b>Total Expenditure on Charitable Activities</b>	<u>182,053</u>	<u>5,090</u>	<u>4,113</u>	<u>191,256</u>
<b>Total Expenditure</b>	<u>182,392</u>	<u>5,090</u>	<u>4,113</u>	<u>191,595</u>

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**

	2021	2020
	£	£
Salaries and wages	31,699	33,346
Social security costs	Nil	Nil
	<b>31,699</b>	<b>33,346</b>
Funded By:		
Congregation	27,062	26,889
Government Job Retention Scheme	4,637	6,457
	<b>31,699</b>	<b>33,346</b>

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

	2021	2020
Secretarial	1	1
Music staff	1	1
Premises Maintenance	2	2
	<b>4</b>	<b>4</b>

All employees are employed on a part-time basis.

No employee had employee benefits in excess of £60,000 (2020 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 £28,700 and the maximum stipend in 5<sup>th</sup> and subsequent years of service - £35,269.

**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	£ 4,873
Church Officer	Mrs G. McDonald	£11,535

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

Bob Brewster	£ 496
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The Minister receives his stipend from the Church of Scotland (Note 7). Resources expended locally included the following:

	2021	2020
	£	£
Minister's travel expenses	1,200	720
Manse Council Tax	3,385	3,355

During the year a total of £75,711 (2020 - £77,517) was donated to the church by trustees.

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**9. Tangible Fixed Assets**

	Buildings	Office Equipment	Total
<b>Cost</b>			
At 1 January 2021	1,050,000	5,036	1,055,036
Additions	-	-	-
Disposals	-	-	-
At 31 December 2021	<u>1,050,000</u>	<u>5,036</u>	<u>1,055,036</u>
<b>Accumulated Depreciation</b>			
At 1 January 2021	-	3,329	3,329
Charge for year	-	1,260	1,260
Eliminated on Disposals	-	-	-
At 31 December 2021	<u>-</u>	<u>4,589</u>	<u>4,589</u>
<b>Net Book Value</b>			
At 31 December 2020	<u>1,050,000</u>	<u>1,707</u>	<u>1,051,707</u>
At 31 December 2021	<u>1,050,000</u>	<u>447</u>	<u>1,050,447</u>

	Buildings	Office Equipment	Total
<b>Cost</b>			
At 1 January 2020	1,050,000	4,141	1,054,141
Additions	-	895	895
Disposals	-	-	-
At 31 December 2020	<u>1,050,000</u>	<u>5,036</u>	<u>1,055,036</u>
<b>Accumulated Depreciation</b>			
At 1 January 2020	-	2,070	2,070
Charge for year	-	1,259	1,259
Eliminated on Disposals	-	-	-
At 31 December 2020	<u>-</u>	<u>3,329</u>	<u>3,329</u>
<b>Net Book Value</b>			
At 31 December 2019	<u>1,050,000</u>	<u>2,071</u>	<u>1,052,071</u>
At 31 December 2020	<u>1,050,000</u>	<u>1,707</u>	<u>1,051,707</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 2021.

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 2021.

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 (2020 - 34,382 units) and Income unit Trust, 1,601 units (2020 - 1,601 units).

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Market Value at 31 December 2020	204,979	211,863
Unrealised gains / (losses) on investments	22,668	(6,884)
Market Value at 31 December 2021	<u>227,647</u>	<u>204,979</u>
Investments at Cost	<u>102,357</u>	<u>102,357</u>

**11. Debtors**

Gift Aid Tax Recoverable	2,219	2,277
Hall Income	-	1,444
	<u>2,219</u>	<u>3,721</u>

**12. Creditors**

Accruals	5,911	849
Other Creditors	1,816	1,708
	<u>7,727</u>	<u>2,557</u>

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**13. Analysis of net assets between funds**

	2021			Total Funds £
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Church buildings and Manse at valuation	-	1,050,000	-	1,050,000
Office Equipment	447	-	-	447
Investments at market value	156,568	-	71,079	227,647
Net current assets				
Bank	149,477	66,095	16,468	232,040
Debtors	2,219	-	-	2,219
Creditors	(7,727)	-	-	(7,727)
	<b>300,984</b>	<b>1,116,095</b>	<b>87,547</b>	<b>1,504,626</b>

	2020			Total Funds £
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Church buildings and Manse at valuation	-	1,050,000	-	1,050,000
Office Equipment	1,707	-	-	1,707
Investments at market value	141,786	-	63,193	204,979
Net current assets	0			0
Bank	129,954	67,922	15,778	213,654
Debtors	3,721	-	-	3,721
Creditors	(2,557)	-	-	(2,557)
	<b>274,611</b>	<b>1,117,922</b>	<b>78,971</b>	<b>1,471,504</b>

**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 2021	Incoming Resources	Investment Gains (Losses)	Outgoing Resources	Gross Transfers	At 31 Dec 2021
	£	£	£	£	£	£
<b>Endowment Funds:</b>						
Sunday School and Youth Work	44,593	778	4,342	-	-	49,713
Flower Funds	11,568	326	1,177	513	-	12,558
H. G. Montgomery Fund	15,877	341	1,908	-	-	18,126
Mission Fund	4,497	67	376	1,148	825	4,617
Minister's Fund	2,436	15	82	-	-	2,533
	<b>78,971</b>	<b>1,527</b>	<b>7,885</b>	<b>1,661</b>	<b>825</b>	<b>87,547</b>
<b>Restricted Funds:</b>						
Manse at Valuation	550,000	-	-	-	-	550,000
Church and Halls at Valuation	500,000	-	-	-	-	500,000
Organ Renovation	20,000	-	-	-	-	20,000
Church Fabric	9,593	-	-	1,776	-	7,817
Manse Fabric	2,702	-	-	-	-	2,702
Garden Fund	686	-	-	-	-	686
Pastoral Assistance	34,000	-	-	-	-	34,000
Bethany Care Van	941	20	-	71	-	890
	<b>1,117,922</b>	<b>20</b>	<b>-</b>	<b>1,847</b>	<b>-</b>	<b>1,116,095</b>
<b>Unrestricted Funds:</b>						
General Fund	264,611	179,127	14,783	166,712	(825)	290,984
Designated Fund – Premises Refurbishment	10,000	-	-	-	-	10,000
	<b>274,611</b>	<b>179,127</b>	<b>14,783</b>	<b>166,712</b>	<b>(825)</b>	<b>300,984</b>
<b>Total Funds</b>	<b>1,471,504</b>	<b>180,674</b>	<b>22,668</b>	<b>170,220</b>	<b>0</b>	<b>1,509,216</b>
<hr/>						
	At 1 Jan 2020	Incoming Resources	Investment Gains (Losses)	Outgoing Resources	Gross Transfers	At 31 Dec 2020
	£	£	£	£	£	£
<b>Endowment Funds:</b>						
Sunday School and Youth Work	45,095	859	(1,361)	-	-	44,593
Flower Funds	11,932	534	(369)	529	-	11,568
H. G. Montgomery Fund	17,782	377	(598)	1,684	-	15,877
Mission Fund	5,040	74	(117)	1,900	1,400	4,497
Minister's Fund	1,946	516	(26)	-	-	2,436
	<b>81,795</b>	<b>2,360</b>	<b>(2,471)</b>	<b>4,113</b>	<b>1,400</b>	<b>78,971</b>
<b>Restricted Funds:</b>						
Manse at Valuation	550,000	-	-	-	-	550,000
Church and Halls at Valuation	500,000	-	-	-	-	500,000
Organ Renovation	20,000	-	-	-	-	20,000
Church Fabric	14,555	-	-	4,962	-	9,593
Manse Fabric	2,702	-	-	-	-	2,702
Garden Fund	686	-	-	-	-	686
Pastoral Assistance	34,000	-	-	-	-	34,000
Bethany Care Van	1,029	40	-	128	-	941
	<b>1,122,972</b>	<b>40</b>	<b>-</b>	<b>5,090</b>	<b>-</b>	<b>1,117,922</b>
<b>Unrestricted Funds:</b>						
General Fund	258,456	194,360	(4,413)	182,392	(1,400)	264,611
Designated Fund – Premises Refurbishment	10,000	-	-	-	-	10,000
	<b>268,456</b>	<b>194,360</b>	<b>(4,413)</b>	<b>182,392</b>	<b>(1,400)</b>	<b>274,611</b>
<b>Total Funds</b>	<b>1,473,223</b>	<b>196,760</b>	<b>(6,884)</b>	<b>191,595</b>	<b>0</b>	<b>1,471,504</b>



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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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Christian Aid	6,646	3,861
National Giving	675	
Refugees	677	
Salvation Army	671	
St. Columba's Hospice	-	2,241
	<b><u>8,669</u></b>	<b><u>6,102</u></b>

Fund-raising activities during 2021 were once again curtailed due to the Covid-19 pandemic.

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.

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Minister**

Rev. James D Aitken BD

**Deacons (33 at 31 December)**

Brenda Anderson  
George M Anderson  
Lorraine Begg  
Margaret Benson  
Morag Black  
Ivan Blair  
Valerie Blair  
Catherine Brotherton  
Anne E M Bryce  
John D Bryce  
Gavin Buist  
Marion Campbell

Alison Cunningham  
Catriona M A Dalling  
Moira Dow  
Kenneth C Gillies  
Penelope J C Gordon  
Campbell S Gray  
Fiona Havill  
Fiona Knapp  
Moira D Little  
Christine Mackie  
Sandra M M McComiskie (resigned Oct 21)  
Catriona S McConnachie

Gillian McDonald  
Harry Martin  
Morag E Small  
Valerie Smith  
J Catherine Souza  
Lindsay Stevenson  
Georgina Wallace  
Christine Waugh  
Gwenan Wiley  
Patricia Wood

**Elders (72 at 31 December)**

David Abbott (died February 2022)  
Jim Abercrombie  
Sarah Aitken  
Geoff Alsop (died March 2022)  
Sandy Anderson  
Elaine Baptie  
Robert Brewster  
Anne Brodie  
Sandy Brodie  
Andrew Broom  
James Byers  
Norma Cameron  
Fiona Coutts  
Rona Craig  
Brian Curlewis  
Dorothy Davidson  
Irene Dickson  
Bertie Dobie  
Diana Fairgrieve  
Andrew Gibb  
Jim Gibson  
Norma Gilmore  
Isobel Govenlock  
Dale Gray  
Lesley Gulland  
Susanne Hope

James Hunter  
Margaret Hunter  
Peter Jamieson  
Andrew Job  
Anne Kirkpatrick  
Ian Kirkpatrick  
Laura Langdon  
Simon Langdon  
James MacDonald  
Derek MacGillivray  
Isobel MacKenzie  
Moira Mather  
Irene McCartney  
Alister McGlashan  
Vera McGlashan  
Estelle McKean  
Jim McKean  
John McLean (died January 2022)  
Eddie McWilliam  
Alec Millar  
Christine Millar  
Ian Miller  
Sheila Minty  
Derek Munn  
Inez Nisbet  
Adrian Ovens

Bob Paton  
Maureen Paton  
Douglas Ramsay  
Sheila Ramsay  
Janice Reynolds  
Mark Richards  
Sheonagh Richards  
Harry Rumney  
Shirley Scott  
Alec Stevenson  
Jenny Taylor  
Valerie Thomson  
Alan Walker  
Yvonne Wallace  
Scott Waugh  
Maggie Wheeler  
Phil Wheeler  
Ruth Wimberley  
Angus Winton  
Audrey Winton

