

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

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 2023**

<b>Contents</b>	<b>Pages</b>
Report of the Trustees	1 – 7
Report of the Independent Examiner	8
Statement of Financial Activities	9 - 10
Balance Sheet	11
Accounting Policies	12 - 13
Notes to the Financial Statements	14 - 24
List of Trustees	25

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees, for the purpose of charity law, have pleasure in presenting their report for year ended 31 December 2023.

### **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.

### **Structure, Governance and Management**

In February 2023, after careful consideration and consultation with the congregation, the Kirk Session agreed that the Church of Scotland's standard Unitary Constitution should be adopted, replacing the previous constitutional arrangements; where the spiritual affairs of the congregation were the responsibility of the Kirk Session and the temporal affairs of the congregation were the responsibility of the Deacons' Court. Under the Unitary Constitution responsibility for both spiritual and temporal affairs rests with the Kirk Session alone.

Application was made to The Committee of the General Assembly for permission to adopt the standard unitary constitution. Permission was received on 25th April 2023.

### **Kirk Session**

The Kirk Session is responsible for all matters affecting the spiritual and temporal welfare of the congregation. It is made up of the Elders of the congregation, who are also Trustees of the Charity. Following the adoption of the Unitary Constitution, in April 2023, the Session became responsible for all non-spiritual aspects of the congregation's life.

The Kirk Session meets at regular intervals during the year. The Minister as Moderator presides over meetings which receive reports from its sub-committees (as noted below) and vote for or against recommendations made by them. Approved recommendations form the basis for future activity. In particular, the Session considers reports and recommendations from the Session Clerk team, Finance Committee, Fabric Committee, the Mission Committee, as well as 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.

### **Recruitment and Appointment of Trustees (Members of the Kirk Session)**

New members of the Kirk Session are nominated on the basis of their faith and talents. They receive an induction course to explain the structure and practices of the Session. 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 aim to explain the structure and practices of the courts of the Church of Scotland and are supported by the availability of specialist trainers from Presbytery.

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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Organisational Structure**

**Session Clerk Team**

The responsibilities of the Session Clerk are divided among four elders forming the Session Clerk team. The Session Clerk team has two main areas of work: Administration and Pastoral/Worship support. In addition, there are two other areas of work that are covered: Practice and Procedure/Legal, and Relationships with the broader Church (including neighbouring congregations, Presbytery and the General Assembly).

The Session Clerk team meets regularly to review its areas of work and the day to day administration of the Church, co-ordinating the activities of the other committees of the Kirk Session, taking any action required and reporting to the Kirk Session.

**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 2023:

- Supporting local charities in the Community;
- 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;
- Supporting the work of the Church of Scotland to help those needing care.

**Sunday School and Youth Committee**

This Committee supervises and co-ordinates the work with children and young people of the congregation. During 2023, St.Ninian's continued to offer provision for spiritual education 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.

**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.

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Objectives and Performance cont'd**

The purposes of the Church are:

- 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;
- to encourage people to join the Church by Profession of Faith;
- to offer and promote Christian worship, fellowship, instruction, mission and service;
- to bring the ordinances of the Christian religion to the people within its parish;
- to labour for the advancement of God's Kingdom throughout the world.

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 out-with 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 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; 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 2023 were:

- St. Ninian's continued to provide weekly worship and fellowship both in the sanctuary and online. The online offering makes use of YouTube and Facebook 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 3 baptisms and 16 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.
- The celebration of communion, commemorations and festivals were marked in the sanctuary and online.
- Social, recreational and spiritual facilities - such as the Guild, a Shrove Tuesday pancake evening - were offered. St. Ninian's also continued to offer the Cosy Corner facility throughout 2023.
- A quarterly magazine, edited and produced in-house, was distributed to approximately 363 homes in the congregation.

The congregation raised £11,466 (2022 - £12,473) for the work of other charities during the year.

The number of members and adherents at 31 December 2023 was 498 (2022 - 520). 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 ageing, 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).

**EDINBURGH, CORSTORPHINE,  
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(CHURCH OF SCOTLAND)  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Future Activities**

In April 2023 Edinburgh and West Lothian Presbytery published and approved an updated version of their mission plan. Within this plan a three-way union between St Ninian's, St Andrew's Clermiston and St Anne's Corstorphine is called for. However as both the minister of St Ninian's and the minister of St Anne's have an unrestricted tenure, the proposed union cannot be concluded until such time as a minister relinquishes his charge. It has therefore, been agreed between St Ninian's, St Anne's and St Andrew's that as much preparatory work as possible is completed and that we jointly work towards a deferred Union agreement in anticipation of the Union proposal being exercised. To this end we are actively promoting joint activities which include joint worship activities, joint social events and other joint activities among all three parishes.

In addition to these joint activities, the Trustees continue to conduct activities to support and extend our mission to the Parish. These include continuing with our "Friendly Corner" which offers a safe and warm space in which the public can meet, chat and have coffee on Tuesdays and Thursdays from 11am to 1pm. We are also focusing on the encouragement of new members, supporting children and families through the Sunday schools and Family Services, and extending our Pastoral Care activities to meet the needs of less able members and the needs of the wider Parish.

Following the adoption of the Unitary Constitution we are updating our organisational structure, establishing distinctive sub-committees to ensure effective management of the Kirk Session's responsibilities using the resources that are available.

The Trustees continue to be mindful of their responsibilities to the congregation and parish and remain convinced that, in the long term, the Presbytery Plan is in the best interests for the future of the congregation and parish.

**Financial Review**

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

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 £131,542 (2022 - £141,613), including Income Tax recovered under Gift Aid.

**Expenditure**

General expenditure increased from £186,552 to £195,506, including amounts spent on the Church and Manse fabric.

**Valuation of Church and Church Halls**

Following agreement in April 2023 by the Kirk Session and the Congregation to adopt the Church of Scotland's Unitary Constitution, the Church including Halls, and the Manse are now vested in five of the Trustees, namely the Minister and the Session Clerk team which comprises four members.

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:

		2023	2022
		£	£
Unrestricted Funds	Church of Scotland Investors Trust - Growth Fund	131,840	122,116
	Church of Scotland Investors Trust - Income Fund	17,547	16,906
Endowment Funds	Church of Scotland Investors Trust - Growth Fund	68,607	63,547

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 £15,425 (7.61%) 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.

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

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Reserves Policy**

Unrestricted funds as at 31 December 2023 amounted to £299,989 (2022 - £294,008), which includes £10,000 designated for the refurbishment of church premises. The Trustees consider reserves to be adequate to continue current activities.

Restricted funds of £55,847 (2022 - £55,579) are set aside to meet future costs (see note 15).

**Reference and Administration Information**

**Trustees**

St. Ninian's is administered by the Kirk Session.

The Kirk Session, comprised of the Minister and Church Elders, is responsible for the spiritual and temporal affairs within the Church.

Following agreement in April 2023 by the Kirk Session and the Congregation to adopt the Church of Scotland's Unitary Constitution the Deacons' Court was dissolved. Deacons served until 25<sup>th</sup> April and no deacons chose to become an elder.

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,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 24 March, 2024 by:



Scott Waugh  
on behalf of Session Clerk team

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
REPORT OF THE INDEPENDENT EXAMINER  
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report on the accounts of the charity for the year ended 31 December 2023 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  
Authorised by The Institute of Chartered Accountants of Scotland  
Jeffrey Crawford & Co  
25 Castle Terrace  
Edinburgh  
EH1 2ER

25 March, 2024

**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 2023**

2023					
Notes	Unrestricted Funds £	Restricted Funds £	Endowment £	Total £	
<b>Income and endowments from:</b>					
Donations and legacies	1	135,010	405	811	136,226
Charitable activities	2	3,956	-	-	3,956
Other trading activities	3	39,168	-	-	39,168
Investments	4	9,866	-	1,413	11,279
Other	5	3,125	-	-	3,125
<b>Total Income</b>		<b>191,125</b>	<b>405</b>	<b>2,224</b>	<b>193,754</b>
<b>Expenditure on:</b>					
Raising funds		315	-	-	315
Charitable activities		195,191	137	2,389	197,717
<b>Total Expenditure</b>	6	<b>195,506</b>	<b>137</b>	<b>2,389</b>	<b>198,032</b>
<b>Net Income / (Expenditure) before gains and losses on investments</b>		<b>(4,381)</b>	<b>268</b>	<b>(165)</b>	<b>(4,278)</b>
Net gains / (losses) on investments	10	10,364	-	5,061	15,425
<b>Net Income /(Expenditure)</b>		<b>5,983</b>	<b>268</b>	<b>4,896</b>	<b>11,147</b>
Transfers between Funds		-	-	-	-
<b>Net movement in funds</b>		<b>5,983</b>	<b>268</b>	<b>4,896</b>	<b>11,147</b>
<b>Reconciliation of Funds:</b>					
Total funds brought forward		294,008	1,105,579	80,061	1,479,648
<b>Total funds carried forward</b>	15	<b>299,991</b>	<b>1,105,847</b>	<b>84,957</b>	<b>1,490,795</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,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
STATEMENT OF FINANCIAL ACTIVITIES  
(incorporating an income and expenditure account)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment £	Total £
<b>Income and endowments from:</b>					
Donations and legacies	1	161,692	-	236	161,928
Charitable activities	2	2,124	-	-	2,124
Other trading activities	3	29,023	-	-	29,023
Investments	4	4,134	-	1,295	5,429
Other	5	150	-	-	150
<b>Total Income</b>		<b>197,123</b>	<b>-</b>	<b>1,531</b>	<b>198,654</b>
<b>Expenditure on:</b>					
Raising funds		190	-	-	190
Charitable activities		186,362	10,516	1,486	198,364
<b>Total Expenditure</b>	<b>6</b>	<b>186,552</b>	<b>10,516</b>	<b>1,486</b>	<b>198,554</b>
<b>Net Income / (Expenditure) before gains and losses on investments</b>		<b>10,571</b>	<b>(10,516)</b>	<b>45</b>	<b>100</b>
Net gains / (losses) on investments	10	(17,547)	0	(7,531)	(25,078)
<b>Net Income / (Expenditure)</b>		<b>(6,976)</b>	<b>(10,516)</b>	<b>(7,486)</b>	<b>(24,978)</b>
Transfers between Funds		-	-	-	-
<b>Net movement in funds</b>		<b>(6,976)</b>	<b>(10,516)</b>	<b>(7,486)</b>	<b>(24,978)</b>
<b>Reconciliation of Funds:</b>					
Total funds brought forward		300,984	1,116,095	87,547	1,504,626
<b>Total funds carried forward</b>	<b>15</b>	<b>294,008</b>	<b>1,105,579</b>	<b>80,061</b>	<b>1,479,648</b>

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	9	1,050,000	1,050,220
Investments	10	217,994	202,569
		<b>1,267,994</b>	<b>1,252,789</b>
<b>Current Assets</b>			
Debtors	11	4,700	2,442
Church of Scotland Investors Trust – Deposit		175,000	175,000
Cash at bank and in hand		49,949	61,519
		<b>229,649</b>	<b>238,961</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	12	(6,848)	(12,102)
		<b>222,801</b>	<b>226,859</b>
<b>Net Current Assets</b>			
		<b>1,490,795</b>	<b>1,479,648</b>
<b>Total Assets less current liabilities</b>			
		<b>1,490,795</b>	<b>1,479,648</b>
<b>The funds of the charity:</b>			
	15		
Endowment funds		84,957	80,061
Restricted funds		1,105,847	1,105,579
Unrestricted funds		299,991	294,008
		<b>1,490,795</b>	<b>1,479,648</b>

These accounts were signed on behalf of the Kirk Session on 24 March, 2024 by:

*J. Reynolds*

**J. Reynolds**  
Treasurer

*A. J. Job*

**A. J. Job**  
Joint Session Clerk

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
ACCOUNTING POLICIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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.

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
ACCOUNTING POLICIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Tangible fixed assets**

Following adoption in April 2023 of the Church of Scotland's Unitary Constitution, the Church including Halls and the Manse are now vested in five of the Trustees, namely the Minister and the Session Clerk team which comprises four members. 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,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. Donations and Legacies**

	2023			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Offerings	109,075	-	-	109,075
Tax recovery on Gift Aid	22,467	-	-	22,467
Legacies	3,000	-	250	3,250
Other	468	405	561	1,434
	<b>135,010</b>	<b>405</b>	<b>811</b>	<b>136,226</b>

	2022			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Offerings	116,705	-	-	116,705
Tax recovery on Gift Aid	24,908	-	-	24,908
Legacies	19,214	-	-	19,214
Other	865	-	236	1,101
	<b>161,692</b>	<b>-</b>	<b>236</b>	<b>161,928</b>

**2. Income from charitable activities**

	2023			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Congregational Organisations	1,780	-	-	1,780
Weddings and funerals	1,405	-	-	1,405
Fund raising events	771	-	-	771
	<b>3,956</b>	<b>-</b>	<b>-</b>	<b>3,956</b>

	2022			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Congregational Organisations	-	-	-	-
Weddings and funerals	1,655	-	-	1,655
Fund raising events	469	-	-	469
	<b>2,124</b>	<b>-</b>	<b>-</b>	<b>2,124</b>

**3. Income from other trading activities**

	2023			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Third Party use of halls	39,168	-	-	39,168
	<b>39,168</b>	<b>-</b>	<b>-</b>	<b>39,168</b>

	2022			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	
Third Party use of halls	29,023	-	-	29,023
	<b>29,023</b>	<b>-</b>	<b>-</b>	<b>29,023</b>



**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**4. Investment Income**

	2023			Total £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
	Bank interest	12	0	
Investors Trust Deposit Interest	6,340	0	0	6,340
Investors Trust Unit Trust distributions	3,514	0	1,413	4,927
	<u>9,866</u>	<u>0</u>	<u>1,413</u>	<u>11,279</u>

  

	2022			Total £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
	Bank interest	12	-	
Investors Trust Deposit Interest	954	-	-	954
Investors Trust Unit Trust distributions	3,168	-	1,294	4,462
	<u>4,134</u>	<u>-</u>	<u>1,294</u>	<u>5,428</u>

**5. Other income**

	2023			Total £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
	Listed Places of Worship grant	2,925	0	
Miscellaneous	200	-	-	200
	<u>3,125</u>	<u>-</u>	<u>-</u>	<u>3,125</u>

  

	2022			Total £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
	Miscellaneous	150	-	
	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>

  

<b>Total Income 2023</b>	<u>191,125</u>	<u>405</u>	<u>2,224</u>	<u>193,754</u>
<b>Total Income 2022</b>	<u>197,123</u>	<u>0</u>	<u>1,531</u>	<u>198,654</u>

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. Analysis of Expenditure**

2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
<b>Raising Funds</b>				
Offering Envelopes	315	-	-	315
	<u>315</u>	<u>-</u>	<u>-</u>	<u>315</u>
<b>Charitable Activities</b>				
National Ministry and Mission and Wider Work				
Ministries and Mission Allocation	86,292	-	-	86,292
Presbytery Dues	1,615	-	-	1,615
	<u>87,907</u>	<u>-</u>	<u>-</u>	<u>87,907</u>
<b>Local Staffing Costs</b>				
Ministers travel expenses (Note 8)	960	-	-	960
Pulpit supply	680	-	-	680
Other salaries and National Insurance:				
Organist	7,828	-	-	7,828
Church Secretary	12,451	-	-	12,451
Church Officers	13,656	-	-	13,656
Church Cleaner	0	-	-	0
Other	953	-	-	953
	<u>36,528</u>	<u>-</u>	<u>-</u>	<u>36,528</u>
<b>Building Costs</b>				
Fabric repairs and maintenance	13,899	-	-	13,899
Fabric – Major Projects	18,911	-	-	18,911
Cleaning materials	3,260	-	-	3,260
Heating and lighting	9,464	-	-	9,464
Water charges	-	-	-	0
Insurances	5,533	-	-	5,533
Manse Council Tax	3,638	-	-	3,638
	<u>54,705</u>	<u>-</u>	<u>-</u>	<u>54,705</u>
<b>Other Local Costs</b>				
Telephone, postage, printing & stationery	5,810	-	-	5,810
Office Equipment	320	-	-	320
Congregational Organisations	467	-	-	467
Life and Work magazine	286	-	-	286
Cost of Music and licences	858	-	-	858
Flowers	-	-	1,282	1,282
Independent Examiner's Fee	1,526	-	-	1,526
Other Fees and charges	2,315	-	-	2,315
Other expenses	4,249	137	1,107	5,493
	<u>15,831</u>	<u>137</u>	<u>2,389</u>	<u>18,357</u>
Depreciation	<u>220</u>	<u>-</u>	<u>-</u>	<u>220</u>
<b>Total Expenditure on Charitable Activities</b>	<u>195,191</u>	<u>137</u>	<u>2,389</u>	<u>197,717</u>
<b>Total Expenditure</b>	<u>195,506</u>	<u>137</u>	<u>2,389</u>	<u>198,032</u>

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

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. Analysis of Expenditure**

	2022			Total £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
<b>Raising Funds</b>				
Offering Envelopes	190	-	-	190
	<u>190</u>	-	-	<u>190</u>
<b>Charitable Activities</b>				
National Ministry and Mission and Wider Work				
Ministries and Mission Allocation	89,402	-	-	89,402
Presbytery Dues	3,018	-	-	3,018
	<u>92,420</u>	-	-	<u>92,420</u>
<b>Local Staffing Costs</b>				
Ministers travel expenses (Note 8)	1,193	-	-	1,193
Pulpit supply	420	-	-	420
Other salaries and National Insurance:				
Organist	7,455	-	-	7,455
Church Secretary	11,660	-	-	11,660
Church Officers (Care of Premises)	13,704	-	-	13,704
Church Cleaner	2,802	-	-	2,802
Other (cost of covering sickness / holidays)	680	-	-	680
	<u>37,914</u>	-	-	<u>37,914</u>
<b>Building Costs</b>				
Fabric repairs and maintenance	20,883	-	-	20,883
Fabric – Major Projects	-	10,135	-	10,135
Cleaning materials	2,720	-	-	2,720
Heating and lighting	6,381	-	-	6,381
Water charges	458	-	-	458
Insurances	5,152	-	-	5,152
Manse Council Tax	3,136	-	-	3,136
	<u>38,730</u>	<u>10,135</u>	-	<u>48,865</u>
<b>Other Local Costs</b>				
Telephone, postage, printing & stationery	7,091	-	-	7,091
Office Equipment	931	-	-	931
Congregational Organisations	302	-	-	302
Life and Work magazine	139	-	-	139
Cost of Music and licences	790	-	-	790
Flowers	-	-	1,133	1,133
Independent Examiner's Fee	1,480	-	-	1,480
Other Fees and charges	1,303	-	-	1,303
COVID-19 Related expenses	379	-	-	379
Other expenses	4,656	381	353	5,390
	<u>17,071</u>	<u>381</u>	<u>1,486</u>	<u>18,938</u>
Depreciation	<u>227</u>	-	-	<u>227</u>
<b>Total Expenditure on Charitable Activities</b>	<u>186,362</u>	<u>10,516</u>	<u>1,486</u>	<u>198,364</u>
<b>Total Expenditure</b>	<u>186,552</u>	<u>10,516</u>	<u>1,486</u>	<u>198,554</u>

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

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. Staff costs and numbers**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	33,935	35,621
Social security costs	Nil	Nil
	<b>33,935</b>	<b>35,621</b>
 Funded By:		
Congregation	<b>33,935</b>	<b>35,621</b>

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

	<b>2023</b>	<b>2022</b>
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 (2022 - 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 £30,135 and the maximum stipend in 5<sup>th</sup> and subsequent years of service - £37,032.

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

The Organist is a Trustee and the Church Officer (Caretaker) was a Trustee until 25<sup>th</sup> April 2023 when St. Ninians adopted the Church of Scotland's Unitary Constitution and the Deacons' Court was dissolved. They received remuneration under approved contracts of employment as follows:

Organist	Mrs A. Kirkpatrick	£ 7,828
Church Officer	Mrs G. McDonald	£ 3,308 (to 25 <sup>th</sup> April, 2023)

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

Bob Brewster	£ 953
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The Minister receives his stipend from the Church of Scotland (Note 7). Resources expended locally included the following:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Minister's travel expenses	960	1,193
Manse Council Tax	3,638	3,136

During the year a total of £60,663 (2022 - £74,664) was donated to the church by Trustees.

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**9. Tangible Fixed Assets**

	Buildings	Office Equipment	Total
<b>Cost</b>			
At 1 January 2023	1,050,000	5,036	1,055,036
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	<u>1,050,000</u>	<u>5,036</u>	<u>1,055,036</u>
<b>Accumulated Depreciation</b>			
At 1 January 2023	-	4,816	4,816
Charge for year	-	220	220
Eliminated on Disposals	-	-	-
At 31 December 2023	<u>-</u>	<u>5,036</u>	<u>5,036</u>
<b>Net Book Value</b>			
At 31 December 2022	<u>1,050,000</u>	<u>220</u>	<u>1,050,220</u>
At 31 December 2023	<u>1,050,000</u>	<u>-</u>	<u>1,050,000</u>

	Buildings	Office Equipment	Total
<b>Cost</b>			
At 1 January 2022	1,050,000	5,036	1,055,036
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>1,050,000</u>	<u>5,036</u>	<u>1,055,036</u>
<b>Accumulated Depreciation</b>			
At 1 January 2022	-	4,589	4,589
Charge for year	-	227	227
Eliminated on Disposals	-	-	-
At 31 December 2022	<u>-</u>	<u>4,816</u>	<u>4,816</u>
<b>Net Book Value</b>			
At 31 December 2022	<u>1,050,000</u>	<u>447</u>	<u>1,050,447</u>
At 31 December 2023	<u>1,050,000</u>	<u>220</u>	<u>1,050,220</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 2023.

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 2023.

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

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. Investments**

Investments represent holdings in the Church of Scotland Investors Growth unit Trust, 34,382 units (2022 - 34,382 units) and Income unit Trust, 1,601 units (2022 - 1,601 units).

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Market Value at 31 December 2022	202,569	227,647
Unrealised gains / (losses) on investments	15,425	(25,078)
Market Value at 31 December 2023	<u>217,994</u>	<u>202,569</u>
Investments at Cost	<u>102,357</u>	<u>102,357</u>
<b>11. Debtors</b>		
Gift Aid Tax Recoverable	1,767	1,969
Hall Income	1,294	473
Pre-payments	1,639	-
	<u>4,700</u>	<u>2,442</u>
<b>12. Creditors</b>		
Accruals	5,253	5,207
Other Creditors	1,595	6,895
	<u>6,848</u>	<u>12,102</u>

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

	2023			Total Funds £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
Church buildings and Manse at valuation	-	1,050,000	-	1,050,000
Office Equipment	-	-	-	0
Investments at market value	149,387	-	68,607	217,994
Net current assets				0
Bank	152,752	55,847	16,350	224,949
Debtors	4,700	-	-	4,700
Creditors	(6,848)	-	-	(6,848)
	<u>299,991</u>	<u>1,105,847</u>	<u>84,957</u>	<u>1,490,795</u>

	2022			Total Funds £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	
Church buildings and Manse at valuation	-	1,050,000	-	1,050,000
Office Equipment	220	-	-	220
Investments at market value	139,022	-	63,547	202,569
Net current assets				
Bank	164,426	55,579	16,514	236,519
Debtors	2,442	-	-	2,442
Creditors	(12,102)	-	-	(12,102)
	<u>294,008</u>	<u>1,105,579</u>	<u>80,061</u>	<u>1,479,648</u>

**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.

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**15. Movement in Funds**

	At 1 Jan 2023	Incoming Resources	Investment Gains (Losses)	Outgoing Resources	Gross Transfers	At 31 Dec 2023
	£	£	£	£	£	£
<b>Endowment Funds:</b>						
Sunday School and Youth Work	46,278	778	2,787	1,052	-	48,791
Flower Funds	10,730	1,022	756	1,282	-	11,226
H. G. Montgomery Fund	16,617	342	1,224	-	-	18,183
Mission Fund	3,968	67	241	55	-	4,221
Minister's Fund	2,468	15	53	-	-	2,536
	<b>80,061</b>	<b>2,224</b>	<b>5,061</b>	<b>2,389</b>	<b>-</b>	<b>84,957</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	342	-	-	-	-	342
Manse Fabric	42	-	-	-	-	42
Garden Fund	686	-	-	-	-	686
Pastoral Assistance	33,820	-	-	-	-	33,820
Bethany Care Van	689	405	-	137	-	957
	<b>1,105,579</b>	<b>405</b>	<b>-</b>	<b>137</b>	<b>-</b>	<b>1,105,847</b>
<b>Unrestricted Funds:</b>						
General Fund	284,008	191,125	10,364	195,506	-	289,991
Designated Fund - Premises Refurbishment	10,000	-	-	-	-	10,000
	<b>294,008</b>	<b>191,125</b>	<b>10,364</b>	<b>195,506</b>	<b>-</b>	<b>299,991</b>
<b>Total Funds</b>	<b>1,479,648</b>	<b>193,754</b>	<b>15,425</b>	<b>198,032</b>	<b>-</b>	<b>1,490,795</b>

	At 1 Jan 2022	Incoming Resources	Investment Gains (Losses)	Outgoing Resources	Gross Transfers	At 31 Dec 2022
	£	£	£	£	£	£
<b>Endowment Funds:</b>						
Sunday School and Youth Work	49,713	713	(4,148)	-	-	46,278
Flower Funds	12,558	429	(1,124)	1,133	-	10,730
H. G. Montgomery Fund	18,126	313	(1,822)	-	-	16,617
Mission Fund	4,617	62	(358)	353	-	3,968
Minister's Fund	2,533	14	(79)	-	-	2,468
	<b>87,547</b>	<b>1,531</b>	<b>(7,531)</b>	<b>1,486</b>	<b>-</b>	<b>80,061</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	7,817	-	-	7,475	-	342
Manse Fabric	2,702	-	-	2,660	-	42
Garden Fund	686	-	-	-	-	686
Pastoral Assistance	34,000	-	-	180	-	33,820
Bethany Care Van	890	-	-	201	-	689
	<b>1,116,095</b>	<b>-</b>	<b>-</b>	<b>10,516</b>	<b>-</b>	<b>1,105,579</b>
<b>Unrestricted Funds:</b>						
General Fund	290,984	197,123	(17,547)	186,552	-	284,008
Designated Fund - Premises Refurbishment	10,000	-	-	-	-	10,000
	<b>300,984</b>	<b>197,123</b>	<b>(17,547)</b>	<b>186,552</b>	<b>-</b>	<b>294,008</b>
<b>Total Funds</b>	<b>1,504,626</b>	<b>198,654</b>	<b>(25,078)</b>	<b>198,554</b>	<b>-</b>	<b>1,479,648</b>



**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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.

**EDINBURGH, CORSTORPHINE,  
ST. NINIAN'S PARISH CHURCH  
(CHURCH OF SCOTLAND)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Christian Aid	7,950	6,547
Refugees	545	433
Salvation Army	455	735
Food Bank	-	2,379
Jubilee Club	-	2,379
St. Columba's Hospice	2,516	-
	<u>11,466</u>	<u>12,473</u>

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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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Minister**

Rev. James D Aitken BD

**Deacons (28 at 25 April 2023)**

Following adoption of the Church of Scotland's Unitary Constitution the Deacons' Court was dissolved on 25<sup>th</sup> April 2023. No Deacons chose to become an elder. All Deacons therefore resigned from their role as Trustee.

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  
Catriona M A Dalling  
Moira Dow  
Kenneth C Gillies  
Penelope J C Gordon  
Campbell S Gray  
Fiona Havill  
Fiona Knapp  
Moira D Little

Catriona S McConnachie  
Gillian McDonald  
Harry Martin  
Morag E Small  
J Catherine Souza  
Georgina Wallace  
Christine Waugh  
Patricia Wood

**Elders (70 at 31 December)**

Jim Abercrombie  
Sarah Aitken  
Sandy Anderson  
Elaine Baptie  
Robert Brewster  
Anne Brodie  
Sandy Brodie  
Andrew Broom  
James Byers  
Norma Cameron  
Brian Coutts  
Fiona Coutts  
Rona Craig  
Brian Curlewis  
Claire Darling (ordained November 2023)  
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  
Alister McGlashan  
Vera McGlashan  
Estelle McKean  
Jim McKean (deceased January 2024)  
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  
Donna Short  
Alec Stevenson  
Jenny Taylor  
Valerie Thomson  
Alan Walker (deceased January 2024)  
Yvonne Wallace  
Scott Waugh  
Maggie Wheeler  
Phil Wheeler  
Ruth Wimberley  
Angus Winton (deceased June 2023)  
Audrey Winton