

The Church of Scotland

Edinburgh: Pilrig St Paul's Parish Church of Scotland

CONGREGATIONAL ACCOUNTS

FOR THE YEAR ENDED

31st DECEMBER 2023

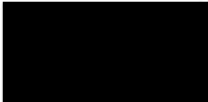
Congregation No: 010081

Scottish Charity No: SC 007277

Edinburgh: Pilrig St Paul's Parish Church of Scotland
Trustees' Annual Report
Year Ended 31st December 2023

The trustees present the annual report and accounts for Edinburgh Pilrig St. Paul's for the year ended 31st December 2023.

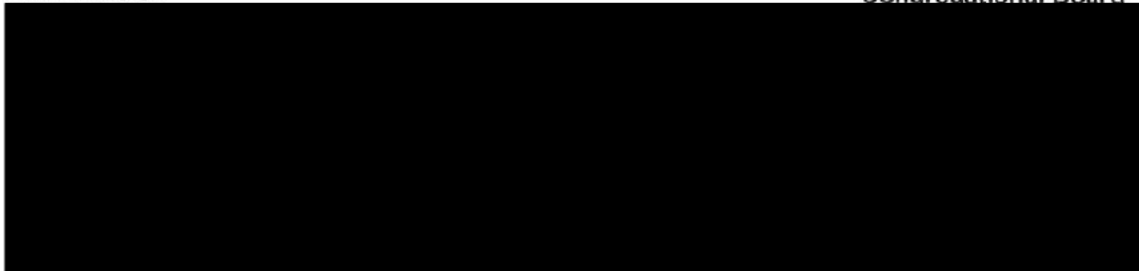
Reference and Administrative Information

Charity Name: Edinburgh: Pilrig St Paul's Parish Church of Scotland
Charity Registration Number: SC007277
Congregation Reference Number: 010081
Contact Address: 

Trustees

Kirk Session

Congregational Board



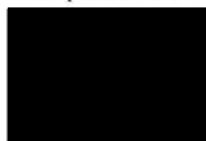
All members of the Kirk Session are also members of the Congregational Board.

Principal Office Bearers

Church Treasurer:
Session Clerk:
Minister:
Clerk to the Board:



Independent Examiner



Bankers

Virgin Money
83 George Street
Edinburgh
EH2 3ES

**Edinburgh: Pilrig St Paul's Parish Church of Scotland
Trustees' Annual Report (Continued)
Year Ended 31st December 2023**

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the Assistant Clerk to the Board and meets five times in a year. The Kirk Session which meets four times a year is responsible for spiritual affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services of worship are held on each Sunday throughout the year and Holy Communion is celebrated four times a year. Youth activities include the Girl Guides, Brownies, Rainbows, Scouts, Cubs and Beavers. The Guild meets on the second Tuesday in various months of the year. Our community involvement is supplemented firstly by the Open Doorway Project, which seeks to develop contact with passers-by and offer the opportunity of a "listening ear" and a place of respite and quiet. Unfortunately this hasn't been able to open since the end of the pandemic but we hope to be able to do so in the future. We also lease a building to the Pilmeny Development Project.

**Edinburgh: Pilrig St Paul's Parish Church of Scotland
Trustees' Annual Report (Continued)
Year Ended 31st December 2023**

Achievements and Performance

The numbers have stayed fairly low on a Sunday morning during 2023 but along with the people in the sanctuary we also live stream the service and also put a recording on the website. It appears the recorded services are still getting a reasonable number of views.

Our fellowship area was able to reopen on a Thursday from December. This is currently scheduled for every second Thursday but we hope to be able to increase the frequency in 2024.

The FoodBank we run on a Wednesday between 4.30pm and 6pm has continued to run and unfortunately has seen an increase in the number of people needing to use it. We are happy to help provide this service in Leith but would prefer that people didn't need to use a FoodBank.

We have been working with Leith St. Andrew's and St. Margaret's in Restalrig to complete the work required to unite the three congregations into one new congregation. At present our buildings and the buildings of St. Margaret's will remain open after the union. We held joint worship on the first Sunday of each month in 2023 rotating the building we worshiped in.

We decided not to replace the halls manager and split the role into two. We have a cleaning company who come in sixteen hours a week. The initial company we used stopped providing this service. The one we have now are doing a great job. We also looked for an administrative assistant for six hours a week but were unable to find anyone. This is currently being carried out by a member of the congregation.

Our halls are used everyday by community groups and it is good to see this continuing. With the closure due of Leith St. Andrew's we may see even more use of these in 2024. We are happy to be able to provide the space at a reasonable hourly cost for the groups.

Edinburgh: Pilrig St Paul's Parish Church of Scotland
Trustees' Annual Report (Continued)
Year Ended 31st December 2023

Financial Review

Ordinary offerings excluding tax relief were £29,782 compared to £30,448 in 2022, a decrease of 2.2%. This is partly due to the death of some members who contributed through the Gift Aid Envelopes. It should be noted £9,000 came from offerings from one member. The tax relief claimed was £6,631 compared to £7,157. Including the tax relief the offerings decreased by £1,195 from 2022.

Our hall let income increased to £38,831 from £25,514. This is partly due to the halls being available for hire for the full year of 2023 and also due to some extra bookings. This means the income from hall lets was the highest income we had in 2023.

Our income increased by 32.3%. This is partly due to the increase in the hall rental income but it is mainly due to a legacy of £22,391. This was unexpected as it was from the estate of a member who we had received a legacy several years ago. We were advised an insurance company had been in touch with the lawyers to advise a policy had been missed. The donations we received from funerals decreased from £1,400 in 2022 to £650 in 2023.

Our expenditure increased by 22.4%. The largest increase was on fabric costs. We required to get a lot of work carried out on the roof of the halls due to water getting in. We also had to get repairs to the manse roof and also got a new floor for the kitchen.

The investments held by the congregation showed a small increase in 2023.

Overall we had an unexpected surplus of £10,242. However, without the legacy we would have had a deficit of £12,149 and this is more in line with the budgeted deficit for 2023.

Reserves Policy

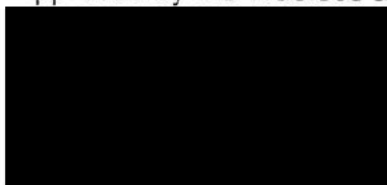
It is the Trustees' policy to hold reserves of approximately 6 months expenditure including designated funds. At the year end the Church held unrestricted funds of £99,327, which includes legacies of £58,847. This is around 12 months expenditure. As the work is ongoing to create a new congregation with the union of three churches and there will be expenses in relation to this. The Trustees' feel this is in accordance with their policy.

The Church also held £9,896 of restricted funds which have been provided for the purposes specified in notes.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date 22/02/24

**Edinburgh: Pilrig St Paul's Parish Church of Scotland
Report of the Independent Examiner
Year Ended 31st December 2023**

**Independent Examiner's Report to the Trustees of
Edinburgh: Pilrig St. Paul's Parish Church of Scotland**

I report on the accounts of the charity for the Year Ended 31st December 2023 which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations (as amended) does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

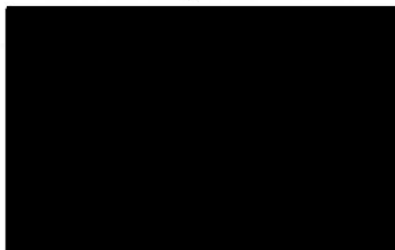
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended).

- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended).

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.



Relevant Professional Body: The Institute of Chartered Accountants of Scotland

Date: 20/3/24

Edinburgh: Pilrig St Paul's Parish Church of Scotland
Receipts and Payments Accounts
Year Ended 31st December 2023

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2023	2023	2023	2023	2022
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	38,630	225	-	38,855	40,379
Legacies		22,391	-	-	22,391	-
Activities for Generating Funds		117	-	-	117	106
Bank & Deposit interest		1,324	172	109	1,606	328
Investment income		-	-	-	-	-
		<u>62,463</u>	<u>397</u>	<u>109</u>	<u>62,969</u>	<u>40,813</u>
Rental of premises		38,832	-	-	38,832	25,514
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	-
Other Receipts		1,033	20	-	1,053	11,427
<u>Total Receipts</u>		<u>102,327</u>	<u>417</u>	<u>109</u>	<u>102,854</u>	<u>77,754</u>
<u>Payments</u>	4					
Costs of generating funds		-	-	-	-	-
Charitable activities		92,182	180	-	92,361	75,408
Governance costs		250	-	-	250	250
<u>Total Payments</u>		<u>92,432</u>	<u>180</u>	<u>-</u>	<u>92,611</u>	<u>75,658</u>
Excess of Receipts over Payments for the year before transfers		9,896	237	109	10,243	2,095
Transfers		-	-	-	-	-
Excess of Receipts over Payments for the year		<u>9,896</u>	<u>237</u>	<u>109</u>	<u>10,243</u>	<u>2,095</u>

Edinburgh Pilrig St. Paul's Parish Church
Statement of Balances
At 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Note					
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	89,341	9,659	3,727	102,726	101,607
Movement in year:					
Excess of Receipts over Payments for the year	9,896	237	109	10,243	2,095
Bank & deposit balances carried forward	99,237	9,896	3,836	112,969	103,702
<u>Investments at market value</u>					
Martin Bequest (cost £383)	-	-	1,201	1,201	1,112
Scott Bequest (cost £1,369)	-	-	3,772	3,772	3,494
Stenhouse Bequest (cost £110)	-	-	344	344	319
			5,317	5,317	4,925
Total Funds Carried Forward	99,237	9,896	9,153	118,286	108,627
<u>Assets</u>					
Gift Aid Receivable	1,189			1,189	2,939
<u>Liabilities</u>					
Third party payments due					

The accounts were approved by the Congregational Board on 22/02/2024.

For and on behalf of the Congregational Board



Edinburgh: Pilrig St Paul's Parish Church of Scotland
Notes to Accounts
As at 31st December 2023

1. Trustee Remuneration and Related Party Transactions

During the year 6 trustees received reimbursement of expenses incurred totalling £2,144. This included £240 for minister travelling expenses.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	Unrealised Gain / Loss £	At 31 Dec 2023 £
Unrestricted funds						
Iris Cattanach Bequest	35,415	988	-	-	-	36,404
McLean Bequest	21,273	336	-	-	-	21,609
General Fund	9,198	100,697	92,363	-	-	17,532
Tea Fund	4,082	306	69	-	-	4,319
Reserve Fund	23,454	-	-	-	-	23,454
	<u>93,422</u>	<u>102,327</u>	<u>92,432</u>	<u>-</u>	<u>-</u>	<u>103,318</u>
Restricted funds						
Kirk Session Benevolent	1,577	44	-	-	-	1,620
Sime Bequest	1,069	29	-	-	-	1,098
Dundas Bequest	3,910	100	-	-	-	4,009
Flower Fund	598	245	180	-	-	664
	<u>7,154</u>	<u>417</u>	<u>180</u>	<u>-</u>	<u>-</u>	<u>7,391</u>
Endowment funds						
					Gain / loss	
Martin Bequest	1,640	25	-	-	89	1,665
Stenhouse Bequest	1,137	7	-	-	25	1,144
Scott Bequest	4,689	78	-	-	278	4,767
	<u>7,467</u>	<u>109</u>	<u>-</u>	<u>-</u>	<u>392</u>	<u>7,576</u>
Total funds	<u>108,043</u>	<u>102,854</u>	<u>92,611</u>	<u>-</u>	<u>-</u>	<u>118,286</u>

Purpose of Restricted Funds

Kirk Session Benevolent Fund is a fund under the direct control of the Kirk Session and is used by the minister to help the needy in the congregation and the parish.

Sime bequest is a fund that can be used to repair or upgrade the Session Room.

Dundas bequest is a fund that can be used for Christian education.

Flower Fund is used to provide flowers for display during services of worship. It is also used to send flowers to members.

Purposes of Endowment Funds

Income from the Martin bequest is to be used for youth organisations but the Boys' Brigade must receive 50% of the income used.

Income from the Stenhouse bequest is to be used towards a Deaconess, Assistant Minister or Youth Worker.

Income from the Scott bequest is to be used towards a Deaconess, Assistant Minister or Youth Worker.

Edinburgh: Pilrig St Paul's Parish Church of Scotland
Notes to Accounts (Continued)
As at 31st December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations					
FWO Scheme (non Gift Aid)	3,092	-	-	3,092	4,001
Gift Aid Donations	24,481	-	-	24,481	24,268
Tax Recovered on Gift Aid Donations	6,631	-	-	6,631	7,160
Ordinary Offerings (Open Plate)	2,209	-	-	2,209	2,179
Other Offerings, Donations etc	2,217	225	-	2,442	2,771
	<u>38,630</u>	<u>225</u>	<u>-</u>	<u>38,855</u>	<u>40,379</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable activities					
Ministries & Mission allocation	28,978	-	-	28,978	30,794
Presbytery dues	555	-	-	555	1,078
Minister's expenses	1,035	-	-	1,035	960
Pulpit supply	375	-	-	375	315
Other staffing costs	13,242	-	-	13,242	12,199
Fabric repairs & maintenance	20,229	-	-	20,229	4,987
Council Tax	3,627	-	-	3,627	3,470
Heat and light	7,227	-	-	7,227	6,590
Insurance	8,588	-	-	8,588	7,739
Other building costs	-	-	-	-	-
Organ & music	2,153	-	-	2,153	2,501
Telephone, printing, stationery and postage	981	-	-	981	1,481
Other expenses	5,189	180	-	5,369	3,293
	<u>92,182</u>	<u>180</u>	<u>-</u>	<u>92,361</u>	<u>75,408</u>
Governance Costs					
Independent examiner's fees	250	-	-	250	240
Other payments					
Purchase of assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	<u>92,432</u>	<u>180</u>	<u>-</u>	<u>92,611</u>	<u>75,648</u>

Edinburgh: Pilrig St Paul's Parish Church of Scotland
Notes to Accounts (Continued)
As at 31st December 2023

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £30,135 and the maximum stipend in 5th and subsequent years of service £37,032.

6. Collections for Third Parties

	2023 £	2022 £
Jars of Grace	4	
Christian Aid		150
Circle	320	
	<u>324</u>	<u>150</u>