

THE CHURCH OF SCOTLAND

RATHO PARISH CHURCH

Congregational Accounts

Year Ended 31ST December 2023

Congregation No. 010113

Scottish Charity No. SC 001169

Ratho Church of Scotland

Ratho Parish Church of Scotland

Trustees' Report

Year Ended 31 December 2023

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

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.

As well as providing the Parish with a Sunday morning opportunity for worship, additional services are held at Christmas and Easter. Innovations in worship continue as we seek to make eternal truths known in relevant and contemporary ways, meeting the needs of today's generation.

Weddings and funerals are conducted and pastoral care offered to the people of the Parish.

Achievements and Performance

Periodic events such as Senior Citizens Teas, sales, concerts etc. are held. We provide a meeting place for the Community Council and provide the Community with a venue for Public Meetings and Community events (Pantomime / Talent Shows etc) as and when required. Our hall is registered as an emergency facility for the local Medical Practice and Primary School.

Our Hall is also used by the local Scout and Brownie Groups. It is also used for Dance and Exercise groups, as a venue for Children's Parties and as a music rehearsal space.

We seek to offer pastoral care to our community and create opportunities for the practical expression of the same. We also operate the Ratho Food Bank (The Storehouse) for those that require some additional assistance.

**Ratho Parish Church of Scotland
Trustees' Report (cont)
Year Ended 31 December 2023**

Financial Review

The financing of congregational general expenditures in 2023 required £42,363, a rise of 20% on 2022. Regular giving, donations and other income from the congregation received over the course of year to cover these outgoings amounted to £43,452 generating a surplus of £1,089 on reported 2023 regular activities. Our Minister retired mid year but there was no disruption caused to church services in 2023 with Pulpit Supply and Locum resources providing continuity of pastoral support pending resolution by Presbytery of our ministerial vacancy. There was no adverse impact on income received which grew 7% in the year and helped offset the 20% increase in expenditures to deliver a 3% overall surplus on funds raised v. expensed for normal activities over course of the year.

The sustainability of a balanced budget in annual financial projections remains a key focus for the Trustees. Maintaining a balanced annual income against expenditure flow is again the financial objective for 2023 and a balanced budget of £40,000 for both expenditures and income has been estimated in 2024 financial projections.

The Trustees will continue to promote and encourage more members to adopt efficient methods of giving via circulation of Gift Aid mandate forms attached to the annual accounts presented at the Stated Annual Meeting in February 2024.

Ratho Parish Church of Scotland Trustees' Report (cont) Year Ended 31 December 2023

Risk Management

The principle risks facing the Charity together with plans to minimise these risks are as follows :

(1) Succession Planning

Under the current draft Presbytery Mission Plan there is no guarantee that Ratho will be granted any automatic permission from Presbytery to recruit a replacement minister for the vacancy that has arisen following the retirement of our minister in June 2023. We are mitigating the vacancy issue in the short term by Locum service support forthcoming from The General Trustees central resources pool until clarification and resolution of the Presbytery restructuring plan is announced and any resultant union or linkage confirmed.

(2) Damage to Church buildings causing restrictions on use.

Our Church building and hall are both substantial structures and their ongoing availability and use by the congregation and Locum form a critical part of all our routine services and gatherings. Our Property Committee actively monitor and maintain the infrastructure of our buildings to ensure buildings remain accessible for all routine congregational and community use and a Fabric Fund is used to address recurring repairs and maintenance issues. An insurance policy held with the Church of Scotland Insurance Scheme provides cover should more critical replacement works be required.

(3) Insufficient funding from offerings and income to cover operating expenditure.

The financing of charitable activities relies on support from equivalent fund raising efforts across charitable giving initiatives and cash receipting. The ongoing support and generosity of members and the wider community is critical in maintaining a balanced approach to financing all expenditure needs annually. The Finance Committee operate periodic Stewardship campaigns to ensure the awareness of fund-raising is given appropriate profile. Congregational Board meet periodically and include a routine review of the financial well-being of the Charity at each meeting.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of at least 6 months expenditure including designated funds. At the year end the Church held unrestricted cash and cash equivalent funds of £46,683 of which £9,558 had been designated for fabric fund. The remaining balance of £37,125 represents about 11 months of projected 2024 expenditure which significantly

Ratho Parish Church of Scotland Trustees' Report (cont) Year Ended 31 December 2023

exceeds the necessary 6 months cover which would be the minimum expected by the Trustees. The church also held £8,633 of restricted cash funds which have been provided for the purposes specified in Note 15.

Structure, Governance and Management

The congregation is a registered charity, number SC001169 and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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. The Congregational Board is chaired by the Interim Moderator and meets six times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets six times a year is responsible for spiritual affairs within the church.

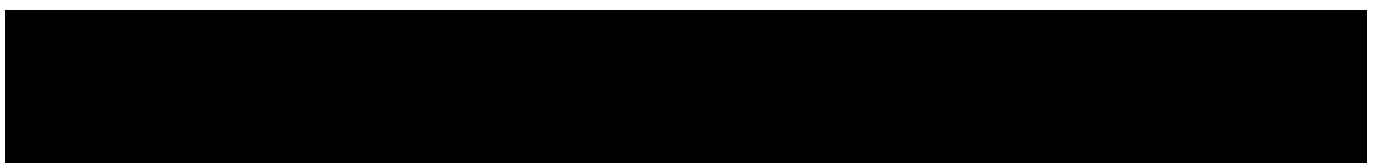
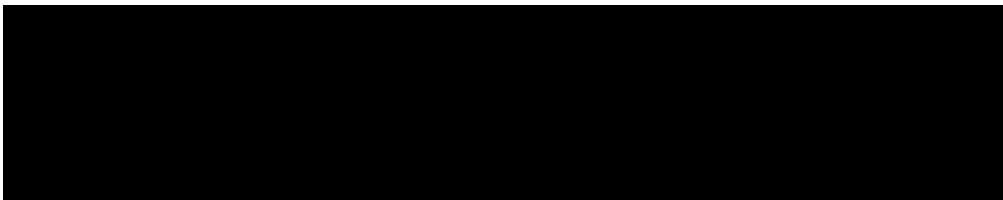
Reference and Administrative Information

Trustees

The following trustees were serving at the date of the signing of the accounts :

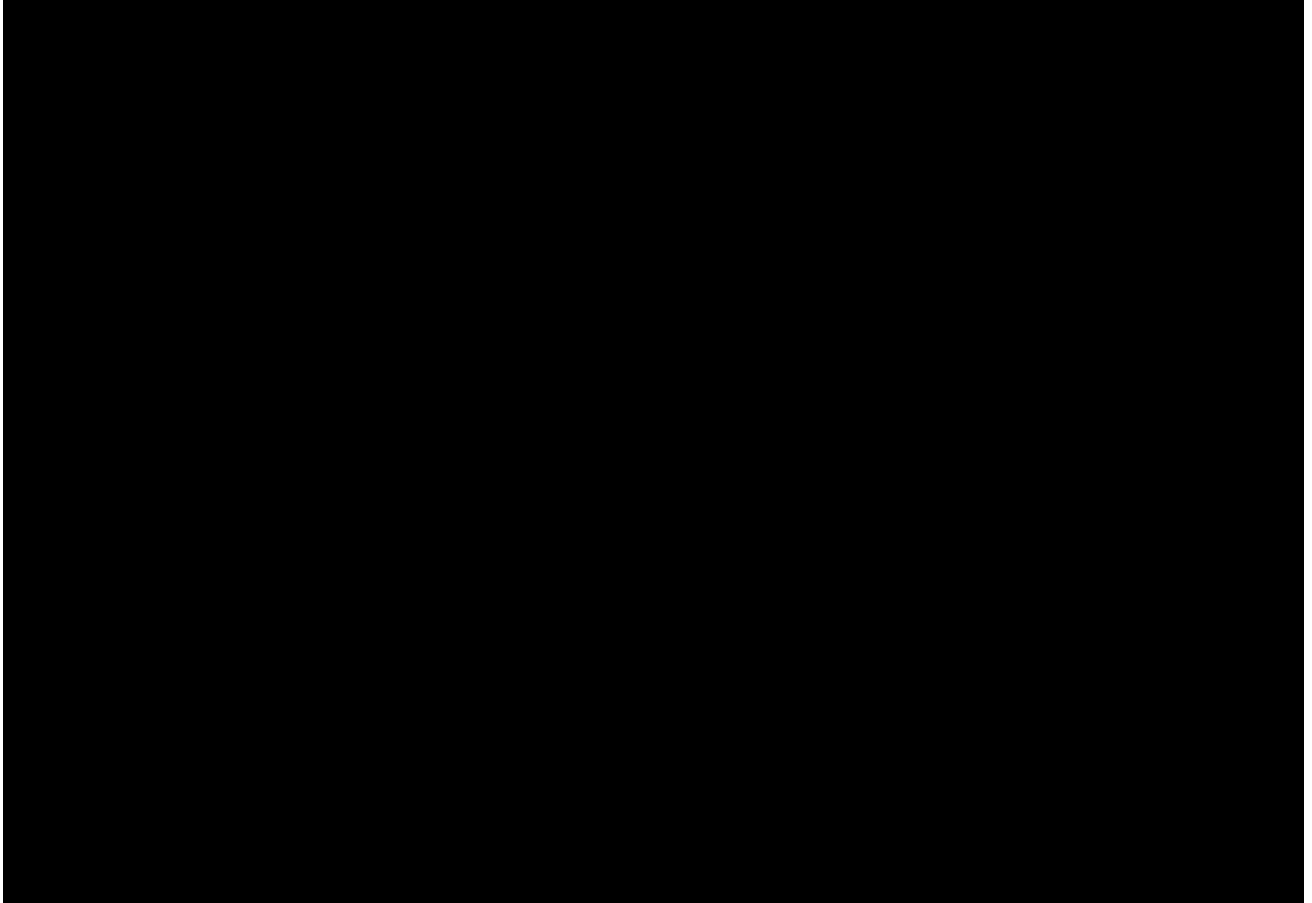
Kirk Session Members : **Congregational Board Members :**

(* denotes both Session & Board membership)



**Ratho Parish Church of Scotland
Trustees' Report (cont)
Year Ended 31 December 2023**

Principle Office Bearers :



Bankers :

Royal Bank of Scotland ,
30 Old Liston Road,
Newbridge

**Ratho Parish Church of Scotland
Trustees' Report (cont)
Year Ended 31 December 2023**

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

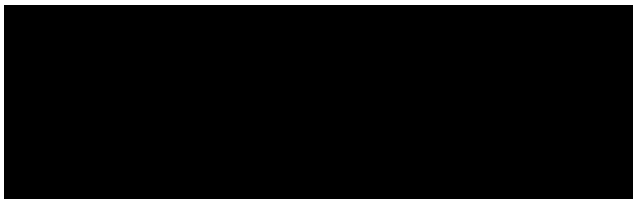
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Date : 23rd January 2024

Ratho Parish Church of Scotland Independent Examiner's Report to the Trustees of Ratho Parish Church 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 10 to 15.

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 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 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), and
- 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.

Signature :



Professional Qualification / Prof. Body: C.A. : Institute of Chartered Accountants of Scotland

Address:



Date: 1st March 2024

Ratho Parish Church of Scotland

Year ended 31 December 2023

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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

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 there from 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. This 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.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing

Ratho Parish Church of Scotland

Year ended 31 December 2023

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.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

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

Fixtures, fittings and equipment 10 years

Computers , Projectors etc 5 years

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

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

Ratho Parish Church of Scotland

Balance Sheet

As at 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 £ £		2022 £ £	
Fixed Assets								
Tangible assets	9	587	0	0	587		948	
Investments	10	0	0	0	0		0	
Total Fixed Assets		587	0	0	587		948	
Current Assets								
Debtors	11	4,433	0	0	4,433		5,921	
Cash at bank & in hand		46,164	8,633	0	54,797		50,236	
Total Current Assets		50,597	8,633	0	59,230		56,157	
Liabilities								
Creditors falling due within one year	12	3,914	0	0	3,914		2,291	
Net Current Assets		46,683	8,633	0	55,316		53,866	
Creditors falling due after more than one year		0	0	0	0		0	
Net Assets		47,270	8,633	0	55,903		54,814	
The funds of the charity :	15							
Endowment Funds		0	0	0	0		0	
Restricted income funds		0	8,633	0	8,633		8,342	
Unrestricted income funds		47,270	0	0	47,270		46,472	
Total Charity Funds		47,270	8,633	0	55,903		54,814	

The accounts were approved by the trustees on 23 / 1 / 2024
and signed on their behalf by :

Session Clerk

Treasurer

Ratho Parish Church
Statement of Financial Activities
Year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endow Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endow Funds 2022 £	Total Funds 2022 £
Income and endowments from :									
Donations and Legacies	1	35,073	0	0	35,073	37,418	0	0	37,418
Charitable Activities	2	1,150	0	0	1,150	920	0	0	920
Other trading activities	3	1,147	0	0	1,147	945	0	0	945
Investments	4	419	292	0	711	16	88	0	104
Other	5	5,371	0	0	5,371	1,340	0	0	1,340
Total income		43,160	292	0	43,452	40,639	88	0	40,727
Expenditure on :									
	6								
Raising funds		0	0	0	0	0	0	0	0
Charitable activities		42,363	0	0	42,363	35,227	0	0	35,227
Other		0	0	0	0	0	0	0	0
Total expenditure		42,363	0	0	42,363	35,227	0	0	35,227
Net income / (expenditure) before gains and losses on investments		797	292	0	1,089	5,412	88	0	5,500
Net gains / (losses) on investments		0	0	0	0	0	0	0	0
Net income / (expenditure)		797	292	0	1,089	5,412	88	0	5,500
Transfers between Funds		0	0	0	0	0	0	0	0
Net movement in funds		797	292	0	1,089	5,412	88	0	5,500
Reconciliation of Funds									
Total funds brought forward		46,472	8,342	0	54,814	41,060	8,254	0	49,314
Total funds carried forward		47,269	8,634	0	55,903	46,472	8,342	0	54,814

Ratho Parish Church of Scotland
Notes forming part of the financial statements for
Year ended 31 December 2023

Unrestrict Funds 2023 £	Restrict Funds 2023 £	Endow Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
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1 Donations and legacies

Offerings (Gift Aid,FWO,Open plate,GAYE,Stewardship,CAF)	30,001	0	0	30,001	30,866
Tax recoverable on Gift Aid	5,006	0	0	5,006	6,252
Legacies	0	0	0	0	0
Donations	66	0	0	66	300
	35,073	0	0	35,073	37,418

Income from donations and legacies was £ 66 (2022 : £ 300) of which £66 was unrestricted (2022 : £ 300)
and £Nil was restricted (2022 : £Nil)

2 Charitable activities

Weddings and Funerals	1,150	0	0	1,150	920
	1,150	0	0	1,150	920

Income from charitable activities was £1,150 (2022 : £920) of which £1,150 was unrestricted (2022 : £920)
and £Nil was restricted (2022 : £Nil)

3 Other trading activities

Regular Fundraising Events	0	0	0	0	0
Church Hall Rent received	1,147	0	0	1,147	945
	1,147	0	0	1,147	945

4 Investments

Interest received	419	292	0	711	104
Dividends received	0	0	0	0	0
	419	292	0	711	104

Total investment income was £711 (2022 : £104) of which £419 was unrestricted (2022 : £16) and £292 was restricted (2022 : £88)

5 Other

Consolidated Fabric Fund revenue drawdown	5,371	0	0	5,371	1,340
	5,371	0	0	5,371	1,340

6 Analysis of Expenditure

Raising Funds

Investment Manager's Fees	0	0	0	0	0
Offering envelopes	0	0	0	0	0
	0	0	0	0	0

Charitable Activities

Giving To Grow	7,999	0	0	7,999	12,111
Presbytery dues	581	0	0	581	1,076
	8,580	0	0	8,580	13,187

Minister's / Locum's Expenses (Travel , telephone etc)	1,102	0	0	1,102	1,510
Locum / Pulpit Supply	5,771	0	0	5,771	621
Other salary costs	0	0	0	0	0
Fabric Repairs and Maintenance	10,271	0	0	10,271	4,236
Council Tax	1,960	0	0	1,960	3,471
Depreciation : Computer & Projection Equipment	361	0	0	361	361
Heating & Lighting	4,423	0	0	4,423	3,713

Ratho Parish Church of Scotland

Notes forming part of the financial statements for Year ended 31 December 2023 (continued)

Organ & Music	1,044	0	0	1,044	672
Other church expenses	2,862	0	0	2,862	2,113
Insurance	5,847	0	0	5,847	5,343
Stationery, books, photocopying	142	0	0	142	0
Total	42,363	0	0	42,363	35,227

Support costs have not been separately identified as the trustees consider there is only one charitable activity.
Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £43,563 (2022 : £36,427) of which £43,563 was unrestricted (2022 : £36,427)
and £Nil was restricted (2022 : £Nil)

Total 2023 £	Total 2022 £
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7 Staff Costs and Numbers

Salaries & Wages	0	0
Social Security Costs	0	0
Total	0	0

The average number of employees during the year was as follows:

Total 2023 Heads	Total 2022 Heads
0	0
0	0

Administration

No employee had employee benefits in excess of £50,000 (2022 : Nil)

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 the fifth and subsequent
years) £37,032.

8 Trustee Remuneration and Related Party Transactions

During the year 4 trustees ('22 : 4) received reimbursement of expenses incurred totalling in aggregate £3,469 ('22 : £1,525).

One tradesman related to a trustee provided lead contractor services totalling £29,571 for major works (boiler replacements Church & H during 2023 ('22 : nil) to the charity during the year. This was funded from the Consolidated Fabric Reserve held by the General Trustees During the year £16,360 (excluding cash donations and tax recovery) was donated as congregational giving by the Trustees ('22 : £18,6

9 Tangible Fixed Assets

Cost	2023 Equip £	2022 Equip £
At 1 January	2,294	2,294
Additions	0	0
Disposals	0	0
At 31 December	2,294	2,294
Accumulated Depreciation		
At 1 January	1,346	985

Ratho Parish Church of Scotland

Notes forming part of the financial statements for

Year ended 31 December 2023 (continued)

Charge for year	361	361
Eliminated on Disposals	0	0
At 31 December	1,707	1,346

Net Book Value

At 31 December	587	948
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10 Investments

	2023 £	2022 £
Market value at 1 January	0	0
Realised gain on investment disposals	0	0
Disposal Proceeds	0	0
Unrealised gain on investments held	0	0
Market value at 31 December	0	0
Investments at Cost on 31 December	0	0

11 Debtors

	2023 £	2022 £
Gift Aid Tax Rebate due	2,945	4,210
Council Tax prepayment	0	523
Insurance prepayment	1,488	1,188
Other sundry accrued income and prepayments	0	0
	4,433	5,921

12 Creditors

	2023 £	2022 £
Other accruals	2,525	1,701
Distributable collections due to Charity Organisations	1,389	590
	3,914	2,291

13 Analysis of Net Assets Among Funds

	General Funds £	Designated Funds £	Restricted Funds £	Endow Funds £	Total Funds £
Fixed Assets	587	0	0	0	587
Current Assets	41,038	9,558	8,634	0	59,230
Current Liabilities	-3,914	0	0	0	-3,914
Net Assets at 31 Dec 2023	37,711	9,558	8,634	0	55,903

	General Funds £	Designated Funds £	Restricted Funds £	Endow Funds £	Total Funds £
Fixed Assets	948	0	0	0	948
Current Assets	39,584	8,231	8,342	0	56,157
Current Liabilities	-2,291	0	0	0	-2,291
Net Assets at 31 Dec 2022	38,241	8,231	8,342	0	54,814

Ratho Parish Church of Scotland

Notes forming part of the financial statements for

Year ended 31 December 2023 (continued)

14 Volunteers

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

15 Movement in Funds : Current Year 2023

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Tfrs £	Dec-31 2023 £
Endowment Funds	0	0	0	0	0
Restricted Funds					
Legacy Fund	8,342	292	0	0	8,634
Unrestricted Funds					
General Fund	38,241	43,033	-42,363	-1,200	37,711
Designated Fabric Fund	8,231	127	0	1,200	9,558
Unrestricted Funds : Total	46,472	43,160	-42,363	0	47,269
Total Funds	54,814	43,452	-42,363	0	55,903

Movement in Funds : Prior Year 2022

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Tfrs £	Dec-31 2022 £
Endowment Funds	0	0	0	0	0
Restricted Funds					
Legacy Fund	8,254	88	0	0	8,342
Unrestricted Funds					
General Fund	34,045	40,623	-35,227	-1,200	38,241
Designated Fabric Fund	7,015	16	0	1,200	8,231
Unrestricted Funds : Total	41,060	40,639	-35,227	0	46,472
Total Funds	49,314	40,727	-35,227	0	54,814

Purpose of Restricted Fund

Legacy Fund : Capital & income to be used to benefit of Ratho locally

Purpose of Designated Fund

Fabric Fund: Trustees set aside funding to maintain church property.

16 Collections for Third Parties

	2023 £	2022 £
Try Praying	130	0
Tear Fund	120	284
CHAS	235	157
Compassion UK	314	0
	799	441

Appendix Not Forming Part of the Accounts

Church of Scotland - General Trustees

010113 Edinburgh Ratho

50 Consol. Fabric Fund - Rev

Balance as at Jan 1st 2023	:	£6.93
Balance as at Dec 31st 2023	:	£3,714.27

56 Cons. Fab.Fund-Cap(II)

Balance as at Jan 1st 2023	:	£260,258.75
Balance as at Dec 31st 2023	:	£230,687.63

85 Temporary Funds

Balance as at Jan 1st 2023	:	£0.00
Balance as at Dec 31st 2023	:	£0.00

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