

FINAL

**The Church of Scotland**  
**CRAIGLOCKHART PARISH CHURCH**

**ANNUAL REPORT  
&  
ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**CRAIGLOCKHART PARISH CHURCH**

**Congregation No: 010026**  
**Scottish Charity No: SC010545**



## **Craiglockhart Parish Church of Scotland**

### **Trustees' Report**

### **Year ended 31 December 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. 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.

Craiglockhart Church is the only church within the boundaries of the parish of Craiglockhart in Edinburgh. It provides a place of worship for the community. Services of worship are held on Sundays at 10.30 am. Morning worship is a single service for all ages, a particular strength at Craiglockhart Parish Church. In the first half of 2024 our new Kingdom Builders, family worship service, struggled to engage families. A review of Kingdom Builders resulted in our deciding to pause Kingdom Builders and look to restart a family worship service in 2025-2026.

During 2024 our Mission Development Worker (MDW), [REDACTED] has continued to develop this role in the life of our congregation. From 1 January 2024 the employment of the MDW was transferred to the congregation from the David Trust. This enables the MDW to engage in a wider range of mission activities than lie within the scope of the David Trust. The MDW and the minister have continued to work together to plan worship services, to plan and deliver a range of small group discipleship and evangelistic opportunities. In 2024 our MDW completed the Forge Scotland Pioneering course, and the fruits of this are being seen in his service in our congregation.

Our house groups, church-based Bible study groups, and Prayer Groups meet regularly to let participants advance study and understanding of the Bible and grow in faith. Of great value in the life of our congregation is our Sunday morning prayer time, from 10.10am before our services. Since this prayer time has started our average Sunday morning congregation has grown to around 85, an increase of 50-60%. We are planning a day of prayer in February 2025, hoping to grow our engagement with prayer in the life of our congregation.

The church and its halls have been busy and well used during 2024. Craiglockhart Church sponsors all age sections of the Scout Association and the Guide Movement. As well as use by congregational organisations, extensive use of the halls was made by other community groups

## **Achievements and Performance**

Throughout 2024 our Sunday services have been well attended by members of the congregation and the community. We value participation in our services, and we have a team of members who lead our prayers and take our Bible readings each week.

Our choir has continued to participate in our services with very successful services on Palm Sunday and our annual nine lessons and carols service during Advent. For a few weeks in the first half of 2024, we were delighted to have an organ scholar from Norway, [REDACTED] play for us at some of our services and over the Easter season. [REDACTED] as also able to share musical evenings in July with the choral group Neon Vokal, and a recital of organ music. We have continued to live stream our services each week, broadcasting them on our YouTube channel, and a good number join us for these services live and others at different times during the week.

During the first six months of 2024 our Café Church congregation continued to meet. This congregation meets once each month and the relaxed style of service and the deliberate intention of encouraging conversation between those who attend has been appreciated. Over the summer a review of our Café Church led us to suspend Café Church services with a view to resuming them in 2025-2026.

Our refurbished and flexible sanctuary has been well used in 2024. We are able to host a weekly choir for their rehearsals and have used our sanctuary in partnership with the Edinburgh City Mission and for other community events.

**Craiglockhart Parish Church of Scotland**  
**Trustees' Report (cont.)**  
**Year ended 31 December 2024**

**Achievements and Performance (Cont'd)**

Our Sunday morning children's work remains small in number, but a good team of volunteers leads this work each week. The Impact youth group is very strong, averaging about 45 young people each week. We are seeking to increase the number of volunteers working in this youth group. In 2024 we were able to appoint a sessional youth worker, three hours per week, to support and develop our Impact youth group.

We are continuing to develop our communication with our parish and our members. Weekly emails, the Steeple magazine delivered to all the homes in our parish, and social media platforms are well used. We have worked at improving our website over the past year. We have increased our use of the Church Suite set of tools and find this most helpful in managing information safely and effectively.

In the summer we rebranded our Warm Space into a Welcome Space and continue to meet each week on Mondays. The number attending has grown over the second half of the year and a good group enjoys meeting together each week.

Our monthly Bible Reading and Prayer Diary continued during 2024, and our small groups remain a central element in our work of discipleship. Our congregation's book group has read a number of challenging Christian books over the year.

Our working teams continue to take forward the mission of our congregation. Our Eco team have been active and our Stewardship team hard at work during the year.

Our congregation continued to raise funds generously for causes agreed by the Kirk Session, notably through lunches to raise funds for Chogoria Hospital in Kenya and concerts to support various local charities and mission works. Our Christmas services and parish carol singing supported the work of Children's Hospices Across Scotland. We have continued to support the work of the Edinburgh City Mission through making our church and halls available for meetings and various fundraising activities.

In 2024 we continued to work together with the congregations of Barclay Viewforth, Polwarth and St Michael's towards the implementation of the Presbytery Plan. Pulpit exchanges were organised and a series of Faith and Food and other social events planned for the session 24-25. An Implementation Team and a Vision Mission and Outreach Team have been set up to help our four congregations work together.

## **Craiglockhart Parish Church of Scotland**

### **Trustees' Report (cont.)**

### **Year ended 31 December 2024**

#### **Financial Review**

The year 2024 has shown an overall deficit of £48,923 which was not unexpected.

The overall income was still at an acceptable level, and we are grateful to all the contributors. Most of the contributors to the David Trust in 2023 have switched their donations to Craiglockhart Parish Church in 2024, and this has gone some way to help fund the salary of our MDW.

During 2024, General Fund expenditure was £229,035, compared to £158,938 in 2023. This was largely because of an increase in expenditure on repairs and maintenance. Included in repairs is the painting of the Sanctuary, Centenary Hall, Macnab Room and corridor. Also new flooring was laid in these halls and the corridor. These works account for over £30,000 of the total cost figure in repairs.

Although we still have a healthy bank balance, we are trying to ensure that our normal expenditure is matched by our general income, keeping our legacies for specific purposes. This will be a challenge in 2025 with increased costs. Recently approved by Presbytery is the project to reroof our manse at a cost of around £30,000. This work will be done in 2025.

Our investments (contained in the bank balance figure) consist of two investments held in the Deposit Fund of the Bank of Scotland Investors Trust: £3,000 held in the Reserve Fund and £60,000 held in the General Congregational Purposes Fund. The Finance Team have taken a prudent approach, hence the reason for the location of these investments.

During the year, special offerings and donations of £7,839 were made for the wider work of the church.

#### **Reserves Policy**

This year the church is holding reserves slightly less than the recommended six months' expenditure. As at 31 December 2024 the total unrestricted funds were £101,670. It is desirable that reserves are held in order to continue the ongoing work required on the fabric of the building, and also the challenge of covering our normal running costs as mentioned in the Financial Review. The church also held £20,395 of restricted funds which have been provided for the purposes specified in Note 14.

#### **Risk Management**

The trustees have considered the major risks to which the charity is exposed and are confident that they have taken all steps to minimise any potential risks.

The safety and protection of all, and especially of vulnerable individuals, is of paramount importance. A Safeguarding Co-ordinator oversees the provision of appropriate training and Disclosure Scotland checks for those involved with children and young people, and this has been extended to cover other vulnerable groups. Close attention is also given to compliance with Health and Safety requirements in relation to the buildings and their use.

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

The congregation is a registered charity, number SC010545 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

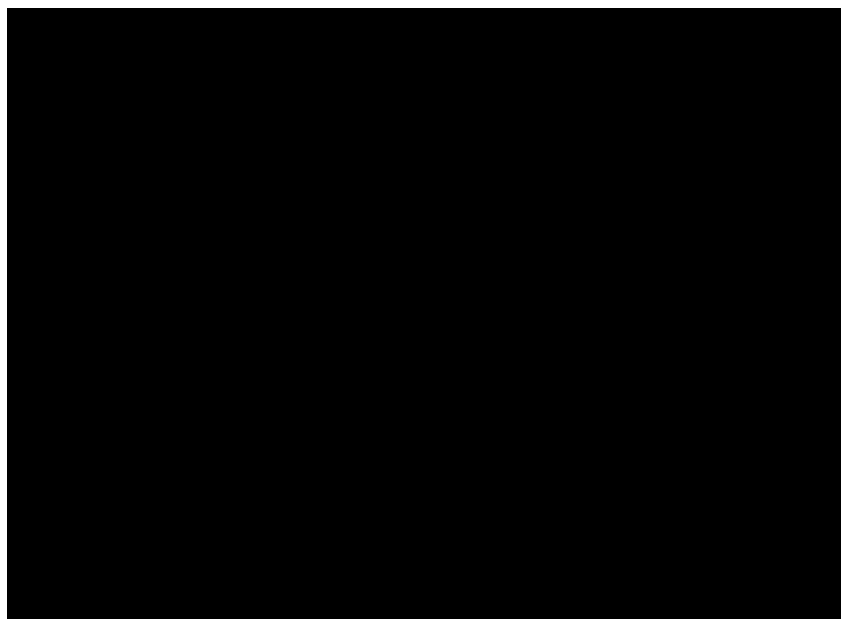
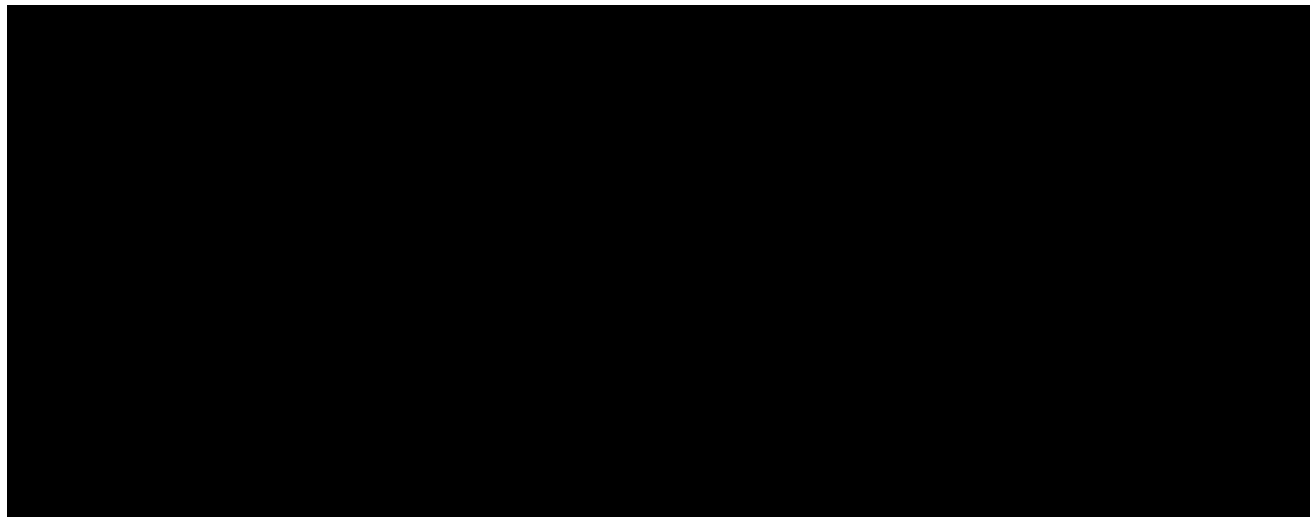
Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Kirk Session is chaired by the minister and meets five times a year to consider the spiritual affairs of the church. Much of the business of the Church is assigned to eight working teams – Stewardship, Property, Finance, Worship, Pastoral, Communications, Mission/Discipleship, and Children Youth and Families. The working teams meet appropriately and report to each meeting of the Kirk Session.

Craiglockhart Parish Church of Scotland  
Trustees' Report (cont.)  
Year ended 31 December 2024

Reference and Administrative Information

Trustees



Bankers

Bank of Scotland  
South Morningside  
426 Morningside Road  
Edinburgh EH10 5QF

**Craiglockhart Parish Church of Scotland**  
**Trustees' Report (cont.)**  
**Year ended 31 December 2024**

**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,



**Session Clerk**

**4 March 2025**

**Craiglockhart Parish Church of Scotland**  
**Independent Examiner's Report to the Trustees of Craiglockhart Parish Church**  
**Year ended 31 December 2024**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 and 8.

**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.

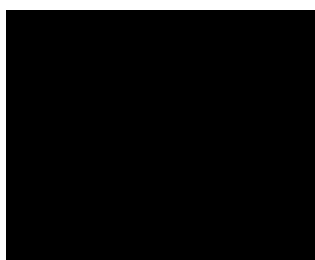
**Basis of independent examiner's statement**

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.



**5 March 2024**

## Craiglockhart Parish Church of Scotland

## Statement of Financial Activities

Year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<b>Income and endowments from:</b>							
Donations and legacies	1	147,568	1,152	148,720	125,057	2,724	127,781
Charitable activities	2	4,973	201	5,174	1,378	-	1,378
Other trading activities	3	19,247	-	19,247	17,361	-	17,361
Investments	4	3,270	-	3,270	2,286	-	2,286
Other	5	4,825	-	4,825	500	-	500
<b>Total income</b>		<b>179,883</b>	<b>1,353</b>	<b>181,236</b>	<b>146,582</b>	<b>2,724</b>	<b>149,306</b>
<b>Expenditure on:</b>							
Raising funds	6	81	-	81	-	-	-
Charitable activities		228,954	1,124	230,078	158,938	940	159,878
Other		-	-	-	-	-	-
<b>Total expenditure</b>		<b>229,035</b>	<b>1,124</b>	<b>230,159</b>	<b>158,938</b>	<b>940</b>	<b>159,878</b>
<b>Net income/(expenditure) before gains and losses on investments</b>		<b>(49,152)</b>	<b>229</b>	<b>(48,923)</b>	<b>(12,356)</b>	<b>1,784</b>	<b>(10,572)</b>
Net gains/(losses) on own use		-	-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>(49,152)</b>	<b>229</b>	<b>(48,923)</b>	<b>(12,356)</b>	<b>1,784</b>	<b>(10,572)</b>
Transfers between Funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(49,152)</b>	<b>229</b>	<b>(48,923)</b>	<b>(12,356)</b>	<b>1,784</b>	<b>(10,572)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		150,822	20,166	170,988	163,178	18,382	181,560
Total funds carried forward		<b>101,670</b>	<b>20,395</b>	<b>122,065</b>	<b>150,822</b>	<b>20,166</b>	<b>170,988</b>

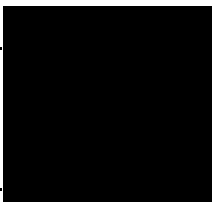


## Craiglockhart Parish Church of Scotland

Balance Sheet at 31 December 2024

	Note	Total Funds 2024 £	Prior Year 2023 £
<b>Fixed Assets:</b>			
Tangible assets	9	10,914	19,886
Investments		-	-
<b>Total Fixed Assets</b>		<u>10,914</u>	<u>19,886</u>
 <b>Current Assets</b>			
Debtors	10	25,938	22,060
Cash at bank and in hand		<u>87,640</u>	<u>132,446</u>
<b>Total Current Assets</b>		<u>113,578</u>	<u>154,506</u>
 <b>Liabilities</b>			
Creditors falling due within one year	11	<u>2,427</u>	<u>3,404</u>
<b>Net Current Assets</b>		<u>111,151</u>	<u>151,102</u>
Creditors falling due after more than one year	11	<u>-</u>	<u>-</u>
<b>Net Assets</b>		<u><u>122,065</u></u>	<u><u>170,988</u></u>
 <b>The funds of the charity:</b>	14		
Endowment funds		-	-
Restricted income funds		20,395	20,166
Unrestricted income funds		<u>101,670</u>	<u>150,822</u>
		<u>122,065</u>	<u>170,988</u>
 <b>Total charity funds</b>		<u><u>122,065</u></u>	<u><u>170,988</u></u>

The accounts were approved by the trustees on 4 March 2025 and signed on their behalf by:

_____		Session Clerk
_____		Treasurer

## Craiglockhart Parish Church of Scotland

### Year ended 31 December 2024

## 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 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 £2,500 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:

Organ	10 years
Fixtures, fittings and office equipment	5 years

### Taxation

Craiglockhart 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.

**Craiglockhart Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<b>1 Donations and Legacies</b>						
Offerings	113,045	-	113,045	93,700	-	93,700
Tax recovered on Gift Aid	25,773	25	25,798	21,584	-	21,584
Legacies	-	-	-	-	-	-
Other	8,750	1,127	9,877	9,773	2,724	12,497
	<u>147,568</u>	<u>1,152</u>	<u>148,720</u>	<u>125,057</u>	<u>2,724</u>	<u>127,781</u>
<b>2 Income from charitable activities</b>						
Weddings and funerals	2,210	-	2,210	900	-	900
Coffee mornings etc.	-	-	-	70	-	70
Concerts	110	-	110	346	-	346
Other	2,653	201	2,854	62	-	62
	<u>4,973</u>	<u>201</u>	<u>5,174</u>	<u>1,378</u>	<u>-</u>	<u>1,378</u>
<b>3 Income from other trading activities</b>						
Hall rent received	19,247	-	19,247	17,361	-	17,361
	<u>19,247</u>	<u>-</u>	<u>19,247</u>	<u>17,361</u>	<u>-</u>	<u>17,361</u>
<b>4 Investment income</b>						
Dividends received	-	-	-	-	-	-
Deposit interest	3,270	-	3,270	2,286	-	2,286
	<u>3,270</u>	<u>-</u>	<u>3,270</u>	<u>2,286</u>	<u>-</u>	<u>2,286</u>
<b>5 Other income</b>						
Listed Places of Worship Grant	4,825	-	4,825	-	-	-
C of S Mission Grant	-	-	-	500	-	500
	<u>4,825</u>	<u>-</u>	<u>4,825</u>	<u>500</u>	<u>-</u>	<u>500</u>

## Craiglockhart Parish Church of Scotland

## Notes forming part of the financial statements

for the year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<b>6 Analysis of Expenditure</b>						
Raising Funds						
Investment Manager's Fees	-	-	-	-	-	-
Offering Envelopes	81	-	81	-	-	-
	<u>81</u>	<u>-</u>	<u>81</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable Activities						
Giving to Grow Contribution	73,668	-	73,668	70,771	-	70,771
Presbytery Dues	1,413	-	1,413	1,267	-	1,267
Voluntary Additional Stipend	-	-	-	-	-	-
Minister's Expenses	1,435	-	1,435	1,505	-	1,505
Ministerial Assistance	30,104	-	30,104	-	-	-
Pulpit Supply	100	-	100	400	-	400
Youth Worker	270	-	270	-	-	-
Church Secretary	-	-	-	-	-	-
Organist	4,083	-	4,083	5,154	-	5,154
Christian Education	5,157	475	5,632	6,477	118	6,595
Fabric Repairs & Maintenance	61,159	-	61,159	21,835	-	21,835
Council Tax	3,728	-	3,728	3,627	-	3,627
Other Buildings Costs	28,838	-	28,838	30,556	-	30,556
Church Office Expenses	6,551	-	6,551	5,797	-	5,797
Organ & Music	1,253	-	1,253	538	-	538
Depreciation	8,972	-	8,972	9,279	-	9,279
Other expenses	2,223	649	2,872	1,732	822	2,554
	<u>228,954</u>	<u>1,124</u>	<u>230,078</u>	<u>158,938</u>	<u>940</u>	<u>159,878</u>
<b>Total</b>	<u>229,035</u>	<u>1,124</u>	<u>230,159</u>	<u>158,938</u>	<u>940</u>	<u>159,878</u>

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.

**Craiglockhart Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

	2024	2023
	£	£
<b>7 Staff costs and numbers</b>		
Salaries and wages	30,374	5,154
Social security costs	-	-
	<u>30,374</u>	<u>5,154</u>

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

	Number	Number
Ministerial support	2	-
Administration	-	-
Music staff	-	1
Premises maintenance	-	-
	<u>2</u>	<u>1</u>

No employee had employee benefits in excess of £50,000 (2023 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 £31,642 and the maximum stipend (in the fifth and subsequent years of service) £38,884.

**8 Trustee Remuneration and Related Party Transactions**

During the year nine trustees received reimbursement of expenses incurred totalling £6,859. No trustee received pulpit supply fees for the year. Our minister, [REDACTED] received expenses of £1,435, and manse council tax of £3,728 was paid on his behalf.

During the year a total of £58,560 was donated to the church by the trustees.

Four of the charity's trustees are also trustees of the David Trust which is a separately registered charity (number SC034365), set up to advance the Christian faith in the parish of Craiglockhart and support the Mission Development Worker. At 31 December 2024 no amount was outstanding between Craiglockhart Church and the David Trust.

**9 Tangible Fixed Assets**

	Church Equipment 2024 £	Total 2024 £	Church Equipment 2023 £	Total 2023 £
<b>Cost</b>				
At 1 January	55,174	55,174	55,174	55,174
Additions	-	-	-	-
At 31 December	<u>55,174</u>	<u>55,174</u>	<u>55,174</u>	<u>55,174</u>
<b>Accumulated Depreciation</b>				
At 1 January	35,288	35,288	26,009	26,009
Charge for year	8,972	8,972	9,279	9,279
At 31 December	<u>44,260</u>	<u>44,260</u>	<u>35,288</u>	<u>35,288</u>
<b>Net Book Value</b>				
At 31 December	<u>10,914</u>	<u>10,914</u>	<u>19,886</u>	<u>19,886</u>

**Craiglockhart Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

		2024	2023		
		£	£		
10	Debtors				
	Gift Aid Tax Refund Due	25,712	21,560		
	Other	226	500		
		25,938	22,060		
11	Creditors				
	Accruals	2,398	3,381		
	Deferred income	-	-		
	Other	29	23		
	Creditors falling due within one year	2,427	3,404		
	Creditors falling due after more than one year:	-	-		
		-	-		
12	Analysis of Net Assets Among Funds				
	General	Designated	Restricted	Total	
2024	£	£	£	£	
	Fixed Assets	(6,651)	-	17,565	10,914
	Investments	-	-	-	-
	Current Assets	78,718	32,030	2,830	113,578
	Current Liabilities	(2,427)	-	-	(2,427)
	Net assets at 31 Dec 2024	69,640	32,030	20,395	122,065
	2023				
	Fixed Assets	2,321	-	17,565	19,886
	Investments	-	-	-	-
	Current Assets	119,875	32,030	2,601	154,506
	Current Liabilities	(3,404)	-	-	(3,404)
	Net assets at 31 Dec 2023	118,792	32,030	20,166	170,988

# Craiglockhart Parish Church of Scotland

## Notes forming part of the financial statements

for the year ended 31 December 2024

### 13 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.

### 14 Movements in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
<b>Restricted funds</b>					
Fabric Fund	12,206	484	-	-	12,690
Flower Fund	371	665	517	-	519
Mission Fund	3,237	3	21	-	3,219
Music Fund	2,577	-	-	-	2,577
Youth Library Fund	260	-	-	-	260
Youthwork Fund	1,265	-	454	-	811
4 Churches Fund	250	201	132	-	319
	<u>20,166</u>	<u>1,353</u>	<u>1,124</u>	<u>-</u>	<u>20,395</u>
<b>Unrestricted funds</b>					
General Fund	118,792	179,883	229,035	-	69,640
Designated - Margaret Ferguson Mission Fund	32,030	-	-	-	32,030
	<u>150,822</u>	<u>179,883</u>	<u>229,035</u>	<u>-</u>	<u>101,670</u>
<b>Total funds</b>	<u><u>170,988</u></u>	<u><u>181,236</u></u>	<u><u>230,159</u></u>	<u><u>-</u></u>	<u><u>122,065</u></u>

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
<b>Restricted funds</b>					
Fabric Fund	11,629	577	-	-	12,206
Flower Fund	418	775	822	-	371
Mission Fund	3,292	63	118	-	3,237
Music Fund	1,518	1,059	-	-	2,577
Youth Library Fund	260	-	-	-	260
Youthwork Fund	1,265	-	-	-	1,265
4 Churches Fund	-	250	-	-	250
	<u>18,382</u>	<u>2,724</u>	<u>940</u>	<u>-</u>	<u>20,166</u>
<b>Unrestricted funds</b>					
General Fund	131,148	146,582	158,938	-	118,792
Designated - Margaret Ferguson Mission Fund	32,030	-	-	-	32,030
	<u>163,178</u>	<u>146,582</u>	<u>158,938</u>	<u>-</u>	<u>150,822</u>
<b>Total funds</b>	<u><u>181,560</u></u>	<u><u>149,306</u></u>	<u><u>159,878</u></u>	<u><u>-</u></u>	<u><u>170,988</u></u>

**Craiglockhart Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**14 Purposes of Restricted Funds:**

(Cont'd)

The **Fabric Fund** meets the cost of capital projects undertaken in the church, halls and manse.

The **Flower Fund** provides floral arrangements for display during services of worship.

The **Mission Fund** meets the costs of running Messy Church, Alpha and other outreach activities.

The **Music Fund** is used for concerts and takes in any profits associated.

The **Youth Library Fund** met the cost of new Youth Bibles and is available for the purchase of books for young people.

The **Youthwork Fund** meets the cost of specific youthwork projects.

The **4 Churches Fund** meets the costs of running events in our grouping with Polwarth, St Michael's and Barclay Viewforth churches.

**Purposes of Designated Funds:**

The **Designated Margaret Ferguson Mission Fund** represents monies set aside by the Trustees to meet the cost of specific purposes, as decided by the Trustees. This Designated Fund could be used for any future work within the Sanctuary.

**15 Collections for Third Parties**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Chogoria Hospital and Schools	<b>4,818</b>	2,365
Christian Aid	<b>1,350</b>	1,264
Edinburgh City Mission Refugee Appeal/An Open Hand	<b>427</b>	952
DEC Turkey/Syria Earthquake Appeal	-	880
Safe Families	<b>400</b>	500
CHAS	<b>550</b>	-
Holy Trinity Foodbank (from Springwell Concert)	-	430
Holy Trinity Foodbank	<b>294</b>	228
	<b>7,839</b>	6,619