Bristo Memorial Church of Scotland
Craigmillar, Edinburgh

TRUSTEES' REPORT AND RECEIPTS AND PAYMENTS ACCOUNTS

Year ended 31 December 2020

Congregation No: 010009

Charity No: SC011625

Reference and Administrative Information

Charity Name: Bristo Memorial Church of Scotland, Craigmillar, Edinburgh

Charity Registration Number: SC011625

Congregation Reference No: 010009

Contact Address:

[redacted]

Trustees

(A) Kirk Session:

[redacted]

(B) Board:

[redacted]

Those members of the Kirk Session shown in italics are appointed by the Presbytery of Edinburgh

Principal Office-bearers

Interim Moderator: [redacted]
Session Clerk:
Clerk to the Board:
Church Treasurer:

Independent Examiner

[redacted]

Bankers
TSB Bank plc
PO Box 1000
Andover
BX4 7SB

Bristo Memorial Church, Craigmillar
Trustees' Annual Report
Year ended 31 December 2020

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session comprises the elders of the church who 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 congregation is in a condition of 'Vacancy' since the resignation of [redacted] in September 2019 at which time [redacted] was appointed to take Ministerial responsibility for the congregation in the role of Interim Moderator.

The Congregational Board comprises members of the congregation who are believed to have the skills and commitment to contribute to the management of the affairs of the Church. They are nominated and appointed at the Stated Annual Meeting and serve for a period of three years after which they are eligible for re-election at the next Stated Annual Meeting.

[redacted] resigned as Elder in March 2020.

Five Assessor Elders were appointed by Edinburgh Presbytery in August 2019 to assist the Interim Moderator and the existing Elders in decision making and the supervision of the congregation.

Organisational Structure

The Kirk Session and the Congregational Board are chaired by the Minister. The Board meets on occasions as required. The Board is responsible for the financial and property matters of the Church. The Kirk Session also meets around six times annually and 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.

Bristo Memorial Church, Craigmillar
Trustees' Annual Report
Year ended 31 December 2020 (continued)

Achievements and Performance

This is a summary of the activities of the Church during the year under review.

Sunday Worship
Until the national lockdown in response to the coronavirus pandemic in late March, Sunday morning worship continued to be open to members, regular worshippers and visitors alike. We held one regular weekly service at 11am which included praise, prayer, Bible reading and teaching. We continued to celebrate Holy Communion regularly. During services some of our young people left to attend Sunday School classes (see below). A crèche was available for parents with young children to which an audio-visual link relayed the service. Tea and coffee were served in the church hall after the service, providing opportunities for fellowship among members and an added opportunity to welcome visitors.

Following the closure of the church building due to coronavirus restrictions, we held our weekly service of worship online via the Zoom platform, initially at 4pm and then at 10:30am. As before, our time together included praise, prayer, Bible reading and teaching and was followed by 'coffee time' – a chance to catch up on each other's news and provide mutual support and welcome social contact.

The large majority of the congregation was able to keep in contact with each other through online services during the lockdown period. However, two or three members found this less easy. Our locum minister, [redacted], as well as some congregation members, kept in touch with these folk by telephone and through newsletters during this period.

In late October, as restrictions were relaxed, we were glad to prepare the church building for opening once again, which included meeting the various Church of Scotland requirements for building assessment together with updated health and safety checks. We worshipped together during November and most of December when the tighter rules brought in in response to the second wave of coronavirus infections obliged us to revert to Zoom meetings.

Children's work
Until the March lockdown, our Sunday teaching provision for our young people continued as before. The leaders used Scripture Union Light Live resources to teach our aged 3 – P7s on a Sunday morning and had a regular group of about 10 - 15 children attending. They continued to learn through Bible-based teaching and to enjoy fellowship with one another. In helping one another, they are a beautiful example of church community.

Following the move to Zoom meetings, providing specific learning for our young people during the Sunday morning slot was no longer possible. However, our locum minister [redacted] included them in the weekly 'children's talk' and by provision of arts and crafts materials in advance of the service each week.

During our return to the church building in October and November, a separate children's group was not possible due to social distancing concerns. However, [redacted] adapted his preaching specifically to accommodate our young people.

Outreach
This aspect of church life was curtailed severely due to the restrictions imposed in response to the coronavirus pandemic.

Bristo Memorial Church, Craigmillar
Trustees' Annual Report
Year ended 31 December 2020 (continued)

Castleview Primary School Club
We were blessed to be able to continue to attend Castleview Primary at the beginning of 2020. The lunchtime club was well attended by pupils from Primary 2 and 3 and they enjoyed the Bible stories and crafts on offer from the Scripture Union Light Live web resource. By the end of February, due to Covid-19, we were unable to continue to run the lunchtime club as all schools had closed. We continued to pray for the school and maintained email contact with the Head Teacher. Sadly, with the ongoing restrictions in place, we were unable to restart the lunchtime club at the beginning of the new academic year. [redacted] were able to stay in contact with the children by sending regular cards to each class to assure them of our thoughts and prayers.

Football
The football club has been running for over ten years now. Following the retirement of founder/ manager [redacted] at the end of the 2016-17 season, managerial responsibilities were taken over by [redacted] members of the team. The club was attended by around 25 local young men aged 18-26 years, with training taking place on Wednesday nights and games on Saturday mornings. Richard's aim since the club was first created as a five-a-side activity was to sustain a particular focus on high standards of sportsmanship and fair play and to communicate to the lads how playing football competitively but fairly can provide important lessons for the rest of their lives. [redacted] has continued his involvement in the team in an 'upstairs' capacity and has continued to encouragement the new management in adherence to these principles. As the league has a strong Christian ethos and a requirement for all clubs to have clear and active links with local congregations, [redacted] has continued to be in regular contact with [redacted] and to attend league management meetings.

Football was suspended in early March 2020. [redacted] has continued to monitor the ongoing situation and to engage with league news and discussions.

Bristo Tots
2020 began well for Bristo Tots with our regular families returning at the start of the new year. It was wonderful to see many from the local community as well as those from neighboring communities attending with local friends. It has been a real encouragement to know that Bristo Tots is widely known as a welcoming and fun group to attend. The main purpose of the group remains a time for fellowship for parents and carers with games, crafts, singing and coffee. Sadly, due to COVID-19 restrictions Bristo Tots closed their doors at the end of March and were unable to resume during 2020. The congregation continues to pray for the families who attended the group.

Trussell Trust foodbank
Bristo has continued to offer the use of its premises to the Trussell Trust, a leading national charity in foodbank provision, for its Edinburgh East foodbank. When COVID-19 prompted the closure of the building, the church supported the foodbank in relocating to an online depot. When churches were given permission to re-open, Bristo prioritised the foodbank's use of the building and fast tracked the re-opening for their use.

Edible Estates
Throughout 2020, Bristo has supported Edible Estates' use of the church garden. Edible Estates 'promotes a community food growing model, a tool for urban regeneration and resilience, which is particularly relevant in social housing estates with spare greenspace capacity.' They have established a community garden and encouraged households to have a closer involvement in the design, planning and use of their local greenspace. This project has continued through 2020, adhering to COVID-19 restrictions, and their hard work in creating a flourishing outdoor space has been an encouragement to the church and community. Bristo hopes to support a new project in 2021 with the provision of some indoor church space for workshops. This project will encourage young people struggling at school by involving them in landscaping and joinery work.

Bristo Memorial Church, Craigmillar
Trustees' Annual Report
Year ended 31 December 2020 (continued)

Other use of the church hall
Bristo views its hall as a useful resource for local groups and is open to requests for hall use. Members of Bristo's various groups have been able to use the hall for parties and at times have volunteered to be present while community groups have held events such as fundraisers in the hall.

Permanent staff

[redacted] was appointed Interim Moderator by Edinburgh Presbytery following the resignation o[redacted] in September 2019. [redacted] has overall responsibility for the congregation. At the beginning of October 2019 we were delighted to welcome [redacted] as locum minister, providing teaching and pastoral input on a 'Sunday plus two weekdays' basis. He generously agreed to continue to perform this role throughout the whole of a very difficult year.

Financial review

Voluntary income in 2020 was derived from regular donations collected at weekly services when held, regular monthly standing orders, specific donations collected at different times and the recovery of income tax through the Gift Aid schemes. Overall income at £32,312 showed a 20% increase on the 2019 figure (£26,889). This was due to no Gift Aid reclaim for the previous year in 2019. The amount of £8,461 represents 2018 Gift Aid recovered in 2020. A total of £12,170 is due to be recovered for 2019 and 2020 and is recorded in Other Assets on page 8.

Overall weekly donations were down from £25,499 in 2019 to £23,500 this year.

Due to Covid restrictions there was no major outlay except £1,192 was spent on Church maintenance in order to reopen when restrictions were eased in mid-2020.

Electricity usage remained stable at £1,738 in 2020 compared to £1,906 in 2019.

There was an issue with British Gas whereby we made a total payment of £10,930 which was a gross overpayment. We are now on a new tariff and are in the process of claiming the excess funds (circa £4,000 as 2021 bills were being taken from the credit balance) that are held with British Gas. This is recorded under Other Assets on page 8.

All other outgoings are being managed in a prudent manner.

No Harvest collection was uplifted this year due to Covid restrictions.

Reserves policy

It is the Trustees' stated policy to hold reserves of at least six months expenditure in unrestricted and designated funds. At 31 December 2020 the Church held unrestricted funds of £30,628 (2019 – £42,553). Within that total £2,000 (unchanged) was held in the Fabric Fund and £13,547 (2019 - £13,071) was held in the Manse Fabric Fund. Both funds are designated for specific purposes by the Trustees. The total amount exceeds six months expenditure and the Trustees consider this an adequate provision given the likely internal redecoration to be required following the church roof repair. The Church also receives income from the Wilson Bequest which is restricted to use for work with young people in the church and community.

Bristo Memorial Church, Craigmillar
Trustees' Annual Report
Year ended 31 December 2020 (continued)

Plans for future periods

The Trustees are encouraged by God's provision to continue the work of the congregation in the advancement of God's kingdom in each of the areas of activity described above.

2021 sees a number of particular opportunities and challenges. The loss, over the last few years, of a number of individuals who have contributed heavily to the congregation in both financial and service ways has meant more jobs being done by a smaller number of remaining folk and reduced financial income. The Trustees have continued discussions with the Finance Committee of Edinburgh Presbytery as they look to address a shortfall in income.

Edinburgh Presbytery is currently undertaking the process of forming a new Presbytery Plan, which will set the number of ministries and their allocation across the whole Presbytery. It has been indicated that Bristo will not be allocated a Minister of Word and Sacrament, as it has been in the past. Instead, the Presbytery has commissioned a Report including an assessment of the church's role and form within the whole Craigmillar and Niddrie area. The findings of this Report will inform the Presbytery Plan and the provisions made therein regarding Ministry allocation within the area. It may be that this Report recommends a new form of Ministry, perhaps undertaken by a Pioneer Minister.

Statement of Trustees' Responsibilities

The Trustees, being the members of the Kirk Session and 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 Trustees 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 (as amended) 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

Session Clerk
19 June 2021

Bristo Memorial Church, Craigmillar
SC011625

Independent Examiner's Report to the Trustees of Bristo Memorial Church of Scotland, Craigmillar, Edinburgh

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 to 12.

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 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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 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 Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

[redacted]

19 June 2021

Bristo Memorial Church
Receipts and Payments Account
Year ended 31 December 2020

		Unrestricted Funds 2020	Designated Funds 2020	Restricted Funds 2020	Total 2020	Total 2019
Receipts	**Note**	**£**	**£**	**£**	**£**	**£**
Voluntary Income	**4**	32311.58	0.00	0.00	32311.58	26888.53
Activities for Generating Funds	**5**	0.00	0.00	0.00	0.00	110.00
Receipt from General Trustees	**6**	0.00	0.00	0.00	0.00	2000.00
Investment Income	**7**	402.55	475.68	136.14	1014.37	1349.62
Total Receipts		**32714.13**	**475.68**	**136.14**	**33325.95**	**30348.15**
Payments						
Costs of generating funds	**8**	27.82	0.00	0.00	27.82	27.14
Charitable activities	**9**	45087.34	0.00	0.00	45087.34	35079.38
Governance costs	**10**	0.00	0.00	0.00	0.00	6.35
Other payments	**11**	0.00	0.00	0.00	0.00	0.00
Total Payments		**45115.16**	**0.00**	**0.00**	**45115.16**	**35112.87**
Excess of Receipts over Payments for the year before transfers		**-12401.03**	**475.68**	**136.14**	**-11789.21**	**-4764.72**
Transfers		0.00	0.00	0.00	0.00	0.00
Excess of Receipts over Payments for the year		**-12401.03**	**475.68**	**136.14**	**-11789.21**	**-4764.72**

Bristo Memorial Church
Statement of Balances
At 31 December 2020

	Unrestricted Funds 2020 £	Designated Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Bank & Deposit Balances					
Bank & deposit balances & investments brought forward	27387.05	15165.84	865.12	43418.01	48182.73
Movement in year:					
Deficit for the year	-12401.03	475.68	136.14	-11789.21	-4764.72
Bank & deposit balances & investments carried forward	**14986.02**	**15641.52**	**1001.26**	**31628.80**	**43418.01**
Investments at market value *(for information only)*					
Church of Scotland Growth Fund	10954.80	19600.50	3485.13	34040.43	35371.62
Other Assets –					
Gift Aid Recoverable				12170.00	15011.88
Gas Refund				4000.00	0.00
Other Liabilities – Locum Costs	0.00	0.00	0.00	8207.86	0.00

The accounts were approved by the Kirk Session and Congregational Board as trustees for the Congregation.

[redacted]

Session Clerk

19 June 2021

Treasurer

19 June 2021

Bristo Memorial Church
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts Scotland Regulations 2006 (as amended).

2. Trustee Remuneration, Expenses and Related Party Transactions

Apart from the Minister's stipend (see note 12), no remuneration was paid to any Trustee or related party.

No Trustee or related party had any personal interest in any contract or transaction entered into by the Church during the year.

3. Movements in Funds

	At 1 Jan 2020 £	Receipts £	Payments £	Transfers £	At 31 Dec 2020 £
Unrestricted Funds					
General Fund	27387.05	32714.13	45115.16	0.00	14986.02
	27387.05	32714.13	45115.16	0.00	14986.02
Designated Funds					
Fabric Fund	2000.00	0.00	0.00	0.00	2000.00
Special Needs Fund	94.46	0.00	0.00	0.00	94.46
Manse Fabric Fund	13071.38	475.68	0.00	0.00	13547.06
	15165.84	475.68	0.00	0.00	15641.52
Restricted Fund					
Wilson Bequest	865.12	136.14	0.00	0.00	1001.26
	865.12	136.14	0.00	0.00	1001.26
Total funds	43418.01	33325.95	45115.16	0.00	31628.80

Purposes of Designated Funds

Fabric: The Trustees have set aside funds for extraordinary improvements to and the refurbishment of the Church property.

Special Needs: The Trustees set aside from time to time funds for the relief of those in need in the Church and the community.

Manse Fabric: The Trustees have set aside funds for Manse refurbishment and replacement.

Purposes of Restricted Fund

Wilson Bequest: This is a fund derived from income given for work amongst children in the church and in the community

Bristo Memorial Church
Notes to the Accounts (continued)

	Unrestricted Funds 2020 £	Designated Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Direct Church Income					
4. Voluntary Income					
Gift Aid Donations	23021.00	0.00	0.00	23021.00	24005.50
Open Plate	366.30	0.00	0.00	366.30	1288.84
Freewill Offering Envelopes	113.00	0.00	0.00	113.00	204.19
Tax recovered under Gift Aid	8461.28	0.00	0.00	8461.28	0.00
Miscellaneous donations	0.00	0.00	0.00	0.00	1190.00
Liberton Kirk	200.00	0.00	0.00	200.00	200.00
Craigmillar Park Donation	150.00	0.00	0.00	150.00	0.00
	32311.58	**0.00**	**0.00**	**32311.58**	**26888.53**
5. Activities for Generating Funds					
Use of Premises	0.00	0.00	0.00	0.00	110.00
	0.00	**0.00**	**0.00**	**0.00**	**110.00**
6. Receipt from General Trustees					
Fabric Fund Grant	0.00	0.00	0.00	0.00	2000.00
	0.00	**0.00**	**0.00**	**0.00**	**2000.00**
7. Investment Income					
Bank Interest	4.85	0.00	0.00	4.85	57.27
General Fund Dividends	397.70	0.00	0.00	397.70	510.14
Manse Fabric Fund Dividends	0.00	443.88	0.00	443.88	569.50
Manse Fabric Deposit Interest	0.00	31.80	0.00	31.80	38.30
Wilson Bequest Dividend	0.00	0.00	136.14	136.14	174.41
	402.55	**475.68**	**136.14**	**1014.37**	**1349.62**
Total Income	**32714.13**	**475.68**	**136.14**	**33325.95**	**30348.15**

Bristo Memorial Church
Notes to the Accounts (continued)

	Unrestricted Funds 2020 £	Designated Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Direct Church Expenditure					
8. Cost of generating funds					
Offering envelopes	27.82	0.00	0.00	27.82	27.14
	27.82	0.00	0.00	27.82	27.14
9. Charitable Activities					
National Ministry & Mission					
Ministries & Mission Allocation	17106.00	0.00	0.00	17106.00	15600.00
Presbytery dues	928.00			928.00	950.00
	18034.00	0.00	0.00	18034.00	16550.00
Local Staffing Costs					
Organist	255.00	0.00	0.00	255.00	780.00
Pulpit Supply	0.00	0.00	0.00	0.00	480.00
Locum Costs	4602.66	0.00	0.00	4602.66	0.00
Minister's Travel	0.00	0.00	0.00	0.00	884.73
	4857.66	0.00	0.00	4857.66	2144.73
Buildings Costs					
Church maintenance	1192.00	0.00	0.00	1192.00	136.98
Insurance	2514.38	0.00	0.00	2514.38	2487.17
Manse maintenance	932.42	0.00	0.00	932.42	0.00
Church Electricity	1738.28	0.00	0.00	1738.28	1906.37
Church Gas	10929.66	0.00	0.00	10929.66	5958.00
Church Telephone and Internet	330.00	0.00	0.00	330.00	280.94
Manse Council Tax	2812.48	0.00	0.00	2812.48	2710.46
	20449.22	0.00	0.00	20449.22	13479.92
Other Costs					
Materials & Supplies	180.15	0.00	0.00	180.15	468.22
Youth Work	10.98	0.00	0.00	10.98	44.44
Outreach	0.00	0.00	0.00	0.00	120.78
Flowers	166.02	0.00	0.00	166.02	299.50
Copyright Licence	369.31	0.00	0.00	369.31	334.35
Accountant honorarium	300.00	0.00	0.00	300.00	300.00
Equipment	0.00	0.00	0.00	0.00	17.00
Family Support	0.00	0.00	0.00	0.00	110.00
Minister's Farewell	0.00	0.00	0.00	0.00	190.44
	1026.46	0.00	0.00	1026.46	1884.73

Bristo Memorial Church
Notes to the Accounts (continued)

	Unrestricted Funds 2020 £	Designated Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Charitable Donations					
Scripture Union	720.00	0.00	0.00	720.00	720.00
Harvest - Community Garden	0.00	0.00	0.00	0.00	150.00
Castleview Primary	0.00	0.00	0.00	0.00	150.00
	720.00	0.00	0.00	720.00	1020.00
Total Charitable Expenditure	**45087.34**	**0.00**	**0.00**	**45087.34**	**35079.38**
10. Governance Costs					
Bank Service Charge	0.00	0.00	0.00	0.00	6.35
11. Other payments					
Purchase of assets	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**
Total Expenditure	**45115.16**	**0.00**	**0.00**	**45115.16**	**35112.87**

12. 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 £28,137 and the maximum stipend (in the fifth and subsequent years) £34,577.

13. Other Assets

Title to the church building at 196 Peffermill Road, Edinburgh, and the manse at 72 Blackchapel Close, Edinburgh, is held by the Church of Scotland General Trustees. Bristo Memorial Church occupies these properties on a rent free basis but subject to payment of insurance and the burden of maintenance. The cost of improvements and maintenance are expensed in the year in which they are incurred.

The church owns equipment and furnishings, the costs of which have been expensed in the year of purchase and none of which is considered by the Trustees to have any significant value.