

**The Church of Scotland**  
**Menzieshill Parish Church**

**TRUSTEES' REPORT AND ACCOUNTS**

**For the year ended 31st December 2022**

**Congregation No: 291736**

**Charity No: SC004496**

## Reference and Administrative Information

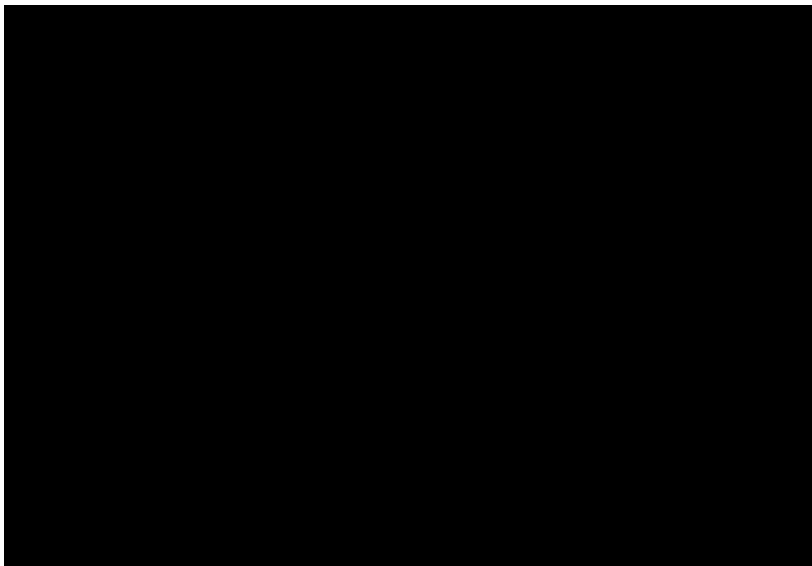
Charity Name: Menzieshill Parish Church

Charity Registration Number: SC004496

Congregation Reference No: 291736

Contact Address: Menzieshill Parish Church  
Charleston Drive  
Dundee  
DD2 4BD

### Kirk Session Elders - Trustees

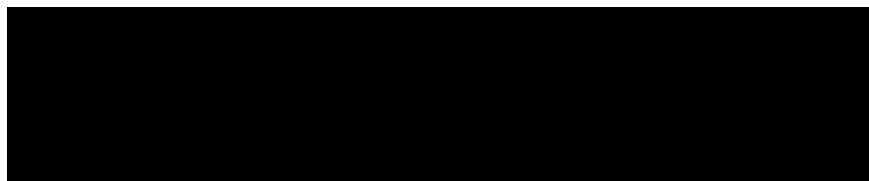


### Principal Office-bearers

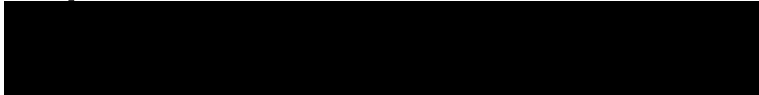
Minister:

Session Clerk

Church Treasurer:



### Independent Examiner



### Bankers

TSB, 29 Meadowside, Dundee DD1 1DD

Royal Bank of Scotland, 3 High Street, Dundee DD1 1SX

## **Trustees' Annual Report**

### **Year ended 31 December 2022**

## **Structure, Governance and Management**

### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution (or Deed of Constitution (Unitary Form)) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. The Church is a registered charity, number SC004496.

### **Recruitment and Appointment of Trustees**

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 to contribute to the management affairs of the Church. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

### **Organisational Structure**

Under the Unitary Constitution, the Kirk Session is responsible for all matters spiritual and stewardship affairs of the church. The Kirk Session meets five times per year and at other times as required. Certain matters are delegated to convenors and committees as appropriate.

### **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**

The Main diet of worship is at 10.45am every Sunday. A creche is provided on a weekly basis during the morning services. P1 - P7 kids attend JAM club, S1 - S6 attend Big Cell, all of whom meet during the morning services. Creche, Big Cell and JAM Club worship with the congregation for the first part of the service and then go to the Kellet room, large hall and small hall respectively. Every Wednesday at 12.15pm we hold a midweek reflective service. Regular services are held once every second month on a Sunday afternoon at Menzieshill House Care Home.

### **Bible Study**

WAGS (Women after God) meet every second Tuesday evening. The group is aim at discipleship and support for women.

### **Youth Activities**

The 20th Dundee Girls' Brigade Company meets in the church building on Thursday evenings, with all ages being represented. The 37th Dundee Boys' Brigade Company meets in the church building on Friday evenings, with only Anchor Boys and Junior Section.

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

### **Year ended 31 December 2022**

#### **Community Activities**

##### **Connect Youth**

This is a Monday and Saturday evening Youth Drop-in for P7 - S6. Connect Youth runs during term-time offering a place for young people to come and hang out, play games and sports, interact with adults and to connect regarding life and faith. There is also a explore faith and pizza night on the last Sunday evening of each month. The Coordinator and Funding Administrator/Youth Worker for Connect Youth are employed by the church. There is a steering committee for the project to make decisions about the project and support the project expanding within our grouping under the new Presbytery plan.

##### **Soul Food**

This is a twice monthly meeting for 18 - 30 year olds which creates space for community where young adults can share their struggles and celebrations with people working through a similar stage of life whilst providing a faith-based community, they aim to draw from the strength and wisdom of scripture in an inclusive and non-intimidating way.

##### **Prayer**

There are various prayer times which are open to anyone who wishes to come and pray, Wednesday mornings at 7am and Wednesday evenings at 7pm. There are also half nights of prayer that take place throughout the year.

##### **The Giving Garden**

This works in support with Tayview Primary School, Menzieshill Nursery School, Menzieshill Scouts and Dundee Foodbank. The Giving Garden has three main objectives, education, rehabilitation and providing fresh fruit and vegetables for those living in extreme poverty.

##### **Badminton Club**

Meet weekly on a Monday evening and is open to anyone in the community who wishes to participate. 10 people attend regularly, and it is led by a member of the congregation. This activity was put on hold during the pandemic.

##### **Dundee Foodbank Distribution**

The Church is open three afternoons per week, Monday, Wednesday, and Friday from 1pm to 4pm, distributing food on behalf of Dundee Foodbank.

##### **Connect Café**

This is a weekly drop-in café that runs every Wednesday from 1pm to 3pm. An average of about forty different people use the café on a weekly basis. Connect Café is open to anyone in the community but specifically aimed at those who are more vulnerable and in need. No charge is made to those using the cafe but if they so wish they can make a donation. Connect Cafe is run in partnership with Bethany Christian Trust and Crossreach and receive weekly donations of food from Fair Share.

##### **Free Hugs**

This is an outreach that takes place on a Monday once a fortnight. A team of volunteers go out on the street at the local SPAR offering free hugs to anyone who so wishes. Tea and Coffee is also served. This acts as an opportunity to connect and chat with people in the community and also offer prayer to those who so wish.

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

### **Year ended 31 December 2022**

#### **Building a Stronger Menzieshill**

This is a development project in partnership with Bethany Christian Trust. The project is based on helping to encourage community transformation and empowerment through Asset Based Community Development. There is a small community-based steering group working on developing various different community projects, these include community cinema and Easter family fun day.

#### **Schools**

The minister is chaplain to Tayview Primary School. The school use the church for their end of term services at Christmas and Easter. There is chaplaincy work carried out in the school in partnership with Scripture Union running weekly activities in the school as well as one off events. A good relationship exists between the Church and the school.

#### **Menzieshill Countdown to Christmas**

This is a yearly Christmas light switch on event and fair that takes place on the church grounds. There is a community light display on the church grounds with a fair involving different activities and community groups. This year around six hundred people attended the event.

#### **Usage of building**

As well as church activities the building is also used by various community groups and individuals offering various community activities; Scouts, Playgroup, Lighter Weighs, Dance Dundee, AA, Discovery Vineyard Church and private parties.

## **Achievements and Performance**

The roll at the end of December stood at 240.

There are about 60 regular worshippers at the morning service. Worship songs come from a variety of sources. There is a copyright licence in place to allow for a wide variety of worship songs. Words are projected via a computer and data projector using Easy Worship software. Some sheets are printed for the morning services. Congregation members are invited to take an active part in worship by leading prayers or by reading the Scriptures.

There are 2 leaders and 7 children in JAM (Jesus and Me); 1 leader and 5 young people in Big Cell and 1 leader and 5 children in the creche. There are 12 officers and 90 girls in the Girls' Brigade and there are 6 officers and approximately 40 boys in the Boys' Brigade. Connect Youth has 10 volunteers with a maximum of 40 youngsters attending.

All volunteers who work with children and vulnerable adults have a disclosure through the PVG scheme and approved by Kirk Session and all who work with children take very seriously their obligations in respect of child protection.

The minister leads communion at Menzieshill house 5 times a year with a team of elders.

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

### **Year ended 31 December 2022**

#### **Financial Review**

##### **Restricted Funds**

Restricted Funds are maintained for their individual specific purposes. The majority of funds see little movement year on year; bar the Christmas Tree Fund which saw increased use leading up to the Menzieshill Countdown to Christmas event.

##### **Unrestricted Funds**

The principal source of income is from weekly Sunday offerings. The Gift Aid applications for May 2021 - August 2022 were completed September 2022. Gift aid due since the last claim was made, covering September 2022 - December 2022, has been accrued as at the year end.

We are still in arrears with our Ministry and Mission payments. During the year payments of £19,700 were made towards all amounts due and as at the year end £18,454 of the 2022 contribution and £9,956.53 of the previous years' allocations remain outstanding. The liability as at 31 December 2022 amounted to £28,410.53 and this has been reduced further with the current period. The terms of payment have been agreed in full with Dundee Presbytery.

##### **Reserves Policy**

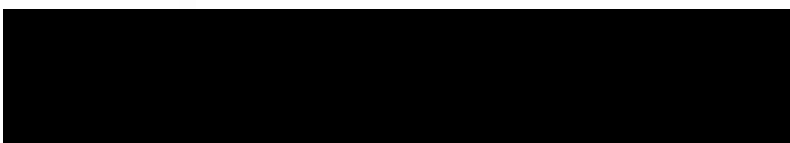
The trustee's policy is to hold reserves of £6,000 for meeting its ongoing liabilities. At the year end the unrestricted cash funds for the church were £1,126 and restricted funds held totalled £13,638. The majority of the restricted funds held are allocated to the Connect Youth Fund. This is set against liabilities of £35,793 on unrestricted funds and £760 on restricted funds. The trustees will continue to look at ways to improve the position to ensure this objective is met in future years.

**Trustees' Annual Report (cont.)**  
**Year ended 31 December 2022**

**Statement of Trustees' Responsibilities**

The members of the Kirk Session 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 are responsible for keeping proper accounting records which 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,

A large black rectangular box redacting the signature of the trustee.

Date 02/04/2023

## **Independent Examiner's Report to the Trustees of Menzieshill Parish Church**

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 8 to 13.

### **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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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**

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 02/04/2023



**Menzieshill Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2022**

		Unrestricted	Restricted	Total	Total
		Funds	Funds		
		2022	2022	2022	2021
		£	£	£	£
<b><u>Receipts</u></b>	<b>Note</b>				
Donations	<b>3</b>	£ 33,173	£ 4,790	£ 37,963	£ 49,669
Legacies		£ 5,000	£ -	£ 5,000	£ -
Activities for generating funds		£ -	£ -	£ -	£ -
Bank & Deposit interest		£ 2	£ 0	£ 2	£ 1
Rental of premises		£ 11,790	£ -	£ 11,790	£ 7,323
Grants from General Trustees		£ -	£ 9,770	£ 9,770	£ 10,050
Insurance Claim		£ -	£ 5,737	£ 5,737	£ -
Refund of Council Tax (Manse Vacancy)		£ 510	£ -	£ 510	£ -
Other Receipts	<b>4</b>	£ 437	£ 857	£ 1,294	£ 1,441
Grants - Building Stronger Menzieshill		£ -	£ -	£ -	£ 11,453
Grants - Christmas Tree Fund		£ -	£ -	£ -	£ 8,066
Grants - Connect Youth Fund		£ -	£ 35,710	£ 35,710	£ 42,235
Grants- Soul Food Group Fund			£ -	£ -	£ 960
Connect Mums		£ -	£ 458	£ 458	£ -
Giving Garden		£ -	£ -	£ -	£ 3,336
Badminton Group		£ -	£ 377	£ 377	£ 326
Womens Group		£ -	£80	£ 80	£ 93
<b><u>Total Receipts</u></b>		<b>£ 50,912</b>	<b>£ 57,779</b>	<b>£ 108,690</b>	<b>£ 134,952</b>

		Unrestricted	Restricted	Total	Total
		Funds	Funds		
		2022	2022	2022	2021
		£	£	£	£
<b><u>Payments</u></b>	<b>5</b>				
Costs of generating funds		£ -	£ -	£ -	£ -
Charitable activities		£ 51,164	£ 60,052	£ 111,216	£ 127,444
Governance costs		£ 2,968	£ -	£ 2,968	£ 3,780
		£ -	£ -	£ -	
<b><u>Total Payments</u></b>		<b>£ 54,132</b>	<b>£ 60,052</b>	<b>£ 114,184</b>	<b>£ 131,224</b>

**Excess of Receipts over Payments for  
year before transfers**

-£ 3,220	-£ 2,273	-£ 5,494	£ 3,728
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**Transfers between funds**

£ -	£ -	£ -	£ -
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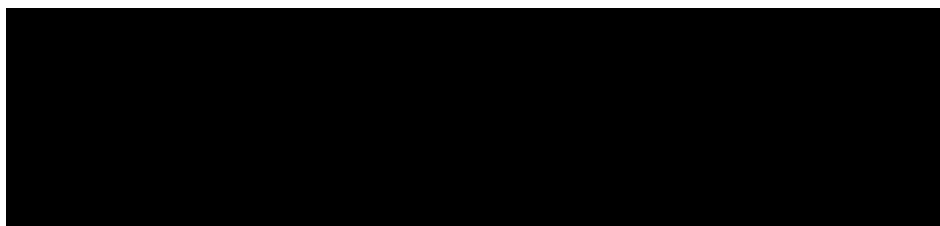
**Excess of Receipts over Payments for  
year**

-£ 3,220	-£ 2,273	-£ 5,494	£ 3,728
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**Menzieshill Parish Church**  
**Statement of Balances**  
**At 31 December 2022**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2022	2022	2022	2021
Note	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances brought forward	£ 4,346	£ 15,913	£ 20,258	£ 16,531
<b>Movement in year:</b>				
Excess of Receipts over Payments for the year	-£ 3,220	-£ 2,274	-£ 5,494	£ 3,728
Bank & deposit balances carried forward	<u>£ 1,126</u>	<u>£ 13,639</u>	<u>£ 14,764</u>	<u>£ 20,258</u>
<b><u>Assets</u></b>				
Gift Aid Receivable (estimate)	<u>£ 6,000</u>	<u>£ -</u>	<u>£ 6,000</u>	<u>£ 6,000</u>
<b><u>Liabilities</u></b>				
Ministries and Mission	£ 28,411	£ -	£ 28,411	£ 29,656
General Trustees Loan	£ 7,143	£ -	£ 7,143	£ 10,000
Ministers Travelling Expenses	£ 240	£ -	£ 240	£ -
Employer Expenses	<u>£ -</u>	<u>£ 760</u>	<u>£ 760</u>	<u>£ -</u>
	<u>£ 35,793</u>	<u>£ 760</u>	<u>£ 36,554</u>	<u>£ 39,656</u>

The accounts were approved by the Kirk Session on 02/04/2023  
For and on behalf of the Kirk Session



**Menzieshill Parish Church**  
**Statement of Balances**  
**Notes to the Accounts**

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

██████████ received reimbursement of travel expenses incurred of £960 and other expenses of £632. Council tax of £630 was paid in respect of the manse.

No expenses were claimed by trustees in either this or the preceding financial year. ██████████ who is a member of the Kirk Session received £5,811.91 in relation to her employment as a Funding Administrator and Youth Worker for the churches youth project Connect Youth.

**2. Movements in Funds**

	At 1 Jan 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £	At 31 Dec 2021 £
<b>Unrestricted funds</b>						
General Fund	£ 4,346	£ 50,912	£ 54,132	£ -	£ 1,126	£ 2,279
	<u>£ 4,346</u>	<u>£ 50,912</u>	<u>£ 54,132</u>	<u>£ -</u>	<u>£ 1,126</u>	<u>£ 2,279</u>
<b>Restricted funds</b>						
Connect Youth Fund	£ 9,294	£ 36,566	£ 35,262	£ -	£ 10,598	£ 9,294
Connect Mums Fund	£ 377	£ 458	£ 835	£ -	£ -	£ 377
Giving Gardens Fund	£ 250	£ -	£ -	£ -	£ 250	£ 250
Badminton Group Fund	£ 235	£ 378	£ 607	£ -	£ 5	£ 235
Womens Group Fund	£ 241	£ 80	£ 321	£ -	£ -	£ 241
Church Refurbishment Fund	£ 5	£ -	£ -	£ -	£ 5	£ 5
Sanctuary Refurbishment Fund	£ 41	£ 751	£ -	£ -	£ 792	£ 41
Camera Fund	£ 5	£ -	£ -	£ -	£ 5	£ -
Flower Fund	£ 99	£ 120	£ 99	£ -	£ 120	£ 222
Building a Stronger Menzieshill Fund	£ 501	£ 898	£ 1,392	£ -	£ 6	£ 501
Christmas Tree Fund	£ 3,904	£ 2,821	£ 5,548	£ -	£ 1,178	£ 3,904
Loan Appeal Fund	£ -	£ 200	£ 200	£ -	£ -	£ -
Soul Food Group Fund	£ 960	£ -	£ 279	£ -	£ 681	£ 960
Temporary Manse Fund	£ -	£ 9,770	£ 9,770	£ -	£ -	£ 1,950
Insurance Claim for Roof Fund	£ -	£ 5,737	£ 5,737	£ -	£ -	£ -
	<u>£ 15,913</u>	<u>£ 57,779</u>	<u>£ 60,052</u>	<u>£ -</u>	<u>£ 13,639</u>	<u>£ 17,981</u>
<b>Total funds</b>	<u>£ 20,258</u>	<u>£ 108,690</u>	<u>£ 114,184</u>	<u>£ -</u>	<u>£ 14,765</u>	<u>£ 20,259</u>

Connect Youth received Grants from Hope Trust, Dundee Partnership, Aberbrothock Skea Trust, Dundee Christian Youth Trust, Go for it, Arnold Clark, Tay Charitable Trust, PF Charitable Trust, Leng Charitable Trust, Northwood Charitable Trust, Nine Trades Dundee, M & S Gifting Grant, The Paristamen Charity, The Misses Barrie Charitable Trust, Hugh Fraser Foundation and R J Larg Family Trust this year.

**Menzieshill Parish Church**  
**Statement of Balances**  
**Notes to the Accounts Cont.**

**Purposes of Restricted Funds**

Connect Youth Fund: This fund is to assist in providing Christian and general activities for youth, in the community.

Connect Mums Fund: This fund was used to assist in providing support to Mums in the community.

Giving Gardens Fund: This fund is to assist in providing education, rehabilitation and nutrition for those living in extreme poverty.

Badminton Group Fund: This fund is to assist the badminton group which meets in the church buildings.

Womens Group Fund: This fund was used to assist in the running of the churches womens group.

Church Refurbishment Fund: This fund is to assist in maintaining the Church's properties.

Sanctuary Refurbishment Fund: This fund is to assist in maintaining the Church's Sanctuary.

Flower Fund: This fund is used to maintain flowers in the Sanctuary.

Building a Stronger Menzieshill Fund: This fund is to help support the ongoing work of Asset Based Community Development Work.

Christmas Tree Fund: This fund assists in the annual Christmas lights switch on event and Christmas fair.

Loan Appeal: This fund is used to assist in the repayment of the loan from the General Trustees.

Jam Club Fund: This fund is to assist in the running of the youth ministry in the Jam Club.

Manse and Refurbishment Fund: This fund was to assist in maintaining the Church's properties.

Youth and Development Fund: This fund was used to help promote and develop the youth of the community.

Temporary Manse Fund: This fund is to cover the rental costs for the temporary Manse whilst the current Manse was being refurbished. Income is received from the General Trustees.

Soul Food Group: This fund is to assist in the running of a young adult fellowship community.

Insurance Claim for Roof: This fund was for paying for roof works carried out after storm damage using money from the insurance claim.

**Menzieshill Parish Church**  
**Statement of Balances**  
**Notes to the Accounts Cont.**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>3. Analysis of Donations</b>				
WFO Scheme (non Gift Aid)	£ -	£ -	£ -	£ 2,000
Gift Aid Donations	£ 22,735	£ -	£ 22,735	£ 23,455
Tax Recovered on Gift Aid Donations	£ 6,223	£ -	£ 6,223	£ 12,729
Ordinary Offerings (Open Plate)	£ 3,897	£ -	£ 3,897	£ 3,204
Other Offerings, Donations etc	£ 318	£ 4,790	£ 5,108	£ 1,066
	<u>£ 33,173</u>	<u>£ 4,790</u>	<u>£ 37,963</u>	<u>£ 42,454</u>

**4. Analysis of Payments**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Costs of generating funds</b>				
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>
<b>Charitable activities</b>				
Ministries & Mission allocation	£ 19,700	£ -	£ 19,700	£ 25,950
Minister's travel and other expenses	£ 1,592	£ -	£ 1,592	£ 1,352
Pulpit supply	£ -	£ -	£ -	£ 360
Presbytery dues	£ -	£ -	£ -	£ 922
Fabric repairs & maintenance	£ 1,682	£ -	£ 1,682	£ 2,225
Heating and lighting	£ 5,803	£ -	£ 5,803	£ 5,869
Rates and Insurance	£ 1,893	£ -	£ 1,893	£ 1,845
Council Tax	£ 630	£ -	£ 630	£ 1,625
Telephone, printing, stationery and postage	£ 1,746	£ -	£ 1,746	£ 1,912
Other expenses	£ 11,051	£ -	£ 11,051	£ 1,600
Christmas Tree Fund	£ -	£ 5,548	£ 5,548	£ 2,417
Temporary Manse Fund	£ 9,770	£ -	£ 9,770	£ 5,742
Insurance Claim for Roof	£ 5,737	£ -	£ 5,737	£ 8,100
Cleaner	£ 3,606	£ -	£ 3,606	£ 3,400
Connect Youth	£ -	£ 35,262	£ 35,262	£ 37,730
Media/Worship	£ 805	£ -	£ 805	£ 5,985
Building a Stronger Menzieshill	£ -	£ 1,392	£ 1,392	£ 13,115
Loan paid to General Trustees	£ 2,857	£ -	£ 2,857	£ 3,595
Badminton Club	£ -	£ 607	£ 607	£ 210
Giving Garden	£ -	£ -	£ -	£ 3,337
Connect Mums	£ -	£ 835	£ 835	£ -
Womens Group	£ -	£ 321	£ 322	£ 152
Soul Food	£ -	£ 279	£ 279	£ -
Flower Fund	£ -	£ 100	£ 100	£ -
	<u>£ 66,871</u>	<u>£ 44,346</u>	<u>£ 111,216</u>	<u>£ 127,444</u>

Note: Other expenses include Event Expenses, Business Stream Debt Agreement, Waste Disposal, Recycling Collection, Cleaning Supplies, Manse Carpet & Paint.

**Menzieshill Parish Church**  
**Statement of Balances**  
**Notes to the Accounts Cont.**

**Governance costs**

Independent examiner's fees	£ 2,968	£ -	£ 2,968	£ 3,780
	<u>£ 2,968</u>	<u>£ -</u>	<u>£ 2,968</u>	<u>£ 3,780</u>

**Other payments**

Purchase of assets	£ -	£ -	£ -	£ 17,533
Purchase of investments	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 17,533</u>

**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 normal stipend scale, which is related to years of service. For the years under review the minimum stipend was £28,700 and the maximum stipend (after 5 years) £35,269.