




St. David's Broomhouse Church of Scotland. Edinburgh

Annual Report and Accounts

For the year to 31 December 2022

Congregation No. 010091
Scottish Charity No. SC004746

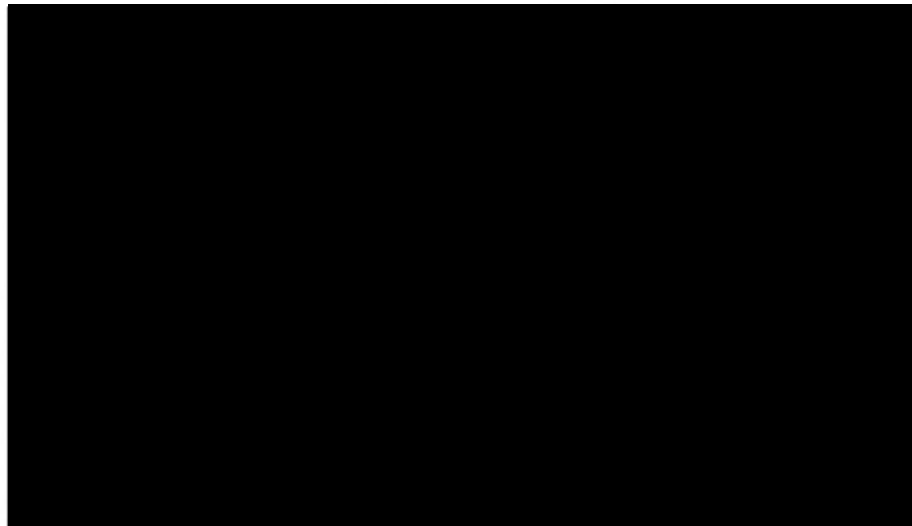
Reference and Administrative Information

Charity Name St. David's Broomhouse Church of Scotland,
Edinburgh
Charity Registration No. SC004746
Congregation No. 010091
Contact Address 

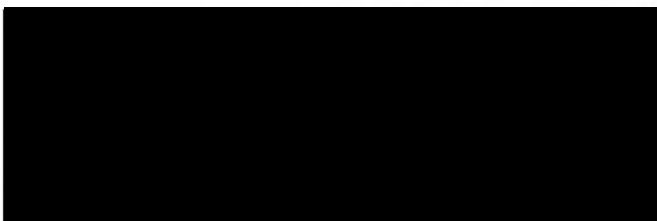
Trustees

Minister

Session



Independent Examiner



Bankers

The Royal Bank of Scotland plc
239 St. John's Road
Edinburgh
EH12 5XB

A Brief History

Our Church in Broomhouse began as a wooden hut at Broomhouse Bank which was vacated on the formation of St. Nicholas Sighthill on 8 September 1957. The parish of St. Nicholas was divided by Edinburgh Presbytery who decided that both Sighthill and Broomhouse could each sustain a Church of their own. A number of people in Broomhouse stayed on and continued to worship in the "Old Hut", as it became known, and it was used for worship until the present Church was opened in 1965.

In 1959, the site of the old Saughton farmhouse was acquired by the Church of Scotland Extension Committee to build a new Church for the Broomhouse congregation.

In 1961, a Basis of Union was agreed which translated the name and rich traditions of St. David's Morrison Street to the new congregation in Broomhouse. The first service of the new united congregation took place on 17 September 1961 and was conducted by [REDACTED] who along with some 70 members of the Morrison Street Church made the move to a new home in Broomhouse. The first Session meeting of the new united Church records the names of several Assessor Elders from neighbouring Churches who were invited to assist the new congregation in its formative years. These Assessor Elders came from St. Anne's Corstorphine, St. Nicholas Sighthill, Murrayfield Parish and Carrick Knowe Church and all brought a significant range of experience which was of great benefit to the new congregation.

Our new Church was designed by [REDACTED] an architect, who was one of the Assessor Elders from St. Anne's Corstorphine.

Building of the new Church commenced on the new site with the Foundation Stone being laid on 27 July 1963 and it was with great anticipation and much joy that the formal dedication of the present Church and a suite of halls took place on 30 January 1965.

We celebrated our 50th anniversary with a series of services and events during the week of 11th – 18th September 2011. We were honoured and delighted that the Moderator of the General Assembly, [REDACTED] led us in worship on the opening Sunday of the celebration week.

St. David's has had six ministers viz. [REDACTED]

A Brief History (cont)

Governing Document

St. David's Broomhouse Church is administered by the **Unitary Deed of Constitution**.

St. David's is a Parish Church within the Church of Scotland serving the communities of Broomhouse, Saughton Mains, Forrester Park and a defined area in the Stevenson district of Stenhouse and exists to serve all the people living within the Parish irrespective of their individual beliefs or religious affiliation.

St. David's is a church within the Presbytery of Edinburgh.

A Presbytery is the characteristic and fundamental court of the Church of Scotland since it not only directly supervises ministers and Kirk Sessions but also elects those who form the General Assembly.

The General Assembly is the highest court of the Church of Scotland and it determines operational matters for all congregations within Presbyteries.

Moderator

[REDACTED] was ordained and inducted as minister of St. David's Broomhouse Church on 23 January 2014 on a five- year reviewable tenure contract. The basis for a renewable five-year tenure contract was reviewed and renewed in January 2021.

Organisational Structure

The **Kirk Session** is the governing court of St. David's which meets regularly throughout the year. Over the course of the year January – December 2022, the Kirk Session met 14 times. The Moderator presided over all of these meetings.

Members of the Kirk Session are Elders of St. David's Broomhouse Church and are chosen from those members of our Church who are considered to have the belief and the appropriate skills and experience to carry out the responsibilities of the appointment.

At 31st December 2022, there were fifteen Elders of St. David's Broomhouse Church.

Organisational Structure (cont)

A member of Session has been appointed **Presbytery Elder** each year to represent the congregation at meetings of the Presbytery of Edinburgh and to report regularly on the work and recommendations of Presbytery. The current appointee is [REDACTED] who has served for many years.

During the year, the Moderator has had the assistance of two part-time appointments to progress the outreach work of the parish and local community.

[REDACTED] commenced in July 2016 as **Children & Families Worker**. In August 2022, [REDACTED] accepted appointment to a new role in the Church of Scotland central offices. She left her role with the congregation at the end of October. It was decided not to fill the vacancy at this time.

In April 2018, [REDACTED] joined us a **Pastoral Assistant** to the congregation and parish and continues in the role at the end of 2022.

Both assistants have carried out their duties well throughout a difficult year and have become much valued members of the Ministry Team. We have benefitted greatly from their experience and innovations. They regularly report to the Kirk Session on their areas of work.

In October, we welcomed [REDACTED] who joined us to continue his training for the Nationally Ordained Ministry.

The Session follows the Committee structure envisaged by our Vision Statement and has the necessary committees to administer and oversee all aspects of congregational life. Existing committees include – Finance, Fabric, Mission and Pastoral Care. From time to time, other working groups or ad-hoc committees are formed for specific purposes. All such committees and groups report regularly to the Kirk Session.

It is the expectation that all office bearers – named in the Charities Acts as Trustees – will discharge their duties with the same prudence and diligence as they would use if they were entrusted with the management of the affairs of another person.

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 distinct call and duty to bring the ordinances of religion to the people in every parish in Scotland through a territorial ministry. The Church cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

It is a condition of membership that a person requires to be admitted on profession of faith, and membership is a requirement for participation in the Courts of the Church.

However, worship is open to all as is the provision of pastoral support and inclusion in Church based community activities. The Church of Scotland has an "open" communion table to members of any branch of the Church. Outreach of the congregation is for all and not just members.

Our **Vision Statement** - is to be a body of people who are moving

1. **Upwards** in worship which glorifies God the Father
2. **Inwards** in fellowship which expresses the love of Christ and
3. **Outwards** in word and action to our community in the power of the Spirit

To achieve these purposes

- St. David's provides facilities for worship, fellowship and many other community activities;
- St. David's provides pastoral care to people in the parish in times of illness, bereavement, crisis or other difficulties. The Minister is sometimes called upon to conduct funerals of persons who are not members of the congregation and this is seen as a good example of service to the community;
- St. David's provides appropriate ceremonies to mark or celebrate events such as baptisms, marriages, funerals as well as celebrations of local and national events such as thanksgivings and remembrances;
- St. David's provides social and recreational facilities for all age groups within the Church community throughout the week for families, children, young people, youth organisations, for the local community and many others;
- St. David's also supports the wider work of the Church and gives financial support to other religious and charitable bodies. To some charities, time and talents are also freely given.

Achievements and Performance

What did we achieve and how did we perform?

- At the beginning of the year, the Moderator was appointed as a Member of the Order of St John, for his work in promoting the project to install automated external defibrillators on church premises throughout the presbytery. The Moderator attended the General Assembly in an official capacity as the Convener of the Assembly Arrangements Committee and as Vice-Convener of the Wider Assembly Business Committee, serves on a number of Church of Scotland, Presbytery and other local community committees. The Moderator is Chaplain of three Primary schools within the Parish – one of which is Broomhouse Primary where a particularly close connection is maintained with pupils and staff. He is also Chaplain to the Royal Blind School and is an attested member of the Army Chaplaincy Service attached to the 32 Signal Regiment.
- The two part-time assistants are tasked with specific areas of work within the parish and the community. During her time with the congregation, [REDACTED] has continued to play an important part in the life of families and young children by supporting the BIG Project and meeting with children in Broomhouse Primary School. She also successfully brought to completion the major task of fundraising, planning and organising the construction of a Memorial Garden situated in the Church grounds. The Garden was completed in time for Easter 2022, with a formal opening involving members of both the Congregation, local and wider communities. In addition to continuing telephone support, [REDACTED] has resumed his in-person pastoral duties, visiting members of the congregation both at home and in hospitals or care homes. He has taken services on Sundays when the Moderator has been on holiday or away on other business. Both [REDACTED] regularly take part in Sunday services by offering prayers to the congregation and both have completed Mental Health training and First Aider certification.
- The Edinburgh Presbytery plans for the future were received in draft just before the start of last year and were somewhat different from where we had been preparing. Since then, a working group has been established with Carrick Knowe Parish Church, to help investigate the suggested Union. A number of joint events have been organised, including the Watchnight Service for Christmas 2022.
- Communion services were arranged for a number of dates over the year and the first formal, in person, service since lockdown was in November 2022.

Achievements and Performance (cont)

- Once permitted by the government guidance, the Congregation returned to the traditional format of services, followed by regular fellowship with refreshments provided.
- The congregation appreciated and enjoyed hearing sermons from a number of visiting speakers who preached at St. David's during the year.
- The annual Gift Day was held on 30 October.
- The Armistice Day service was held on 13 November when the congregation was joined by representatives of the 32 Signals Regiment. Members of the Regiment took an active part in the service of remembrance.
- In March and June this year, the Automated External Defibrillator installed on our premises was used in the treatment of members of the public in distress while waiting for the Ambulance Service to attend.
- The minibus service continued at the start of the year, but there is now only one registered driver and it could not continue into winter 22-23.
- Harvest Thanksgiving was held in September and Carols by Candlelight in December but unfortunately the Bereavement service was not held this year.
- As previously commented, a Christmas Watchnight Service was held jointly with Carrick Knowe congregation at their church, with a full Christmas service being held at Broomhouse on Sunday 25th December.
- As the various lockdown measures were relaxed over the early part of the year, many of the groups that had previously used the halls restarted their meetings. The Boys' Brigade and Girls' Association, Toddlers' Group, City Stars Majorettes, Westenders Drama Group and assorted exercise classes have all made use of the Church facilities over the last year.
- Over the advent period the Congregation collected through the Christmas Tree Bags for the benefit of the Church of Scotland Emergency Ukraine Appeal.

Financial Review

The charity's principal source of income is through weekly offerings. Whilst there was an increase of almost 6% in regular offerings over what was donated in 2021, the offerings were below previous years.

There was no fundraising done in the year under review for St David's Broomhouse. We celebrated the opening of the Memorial Garden (a quiet space for the use of all the community in the church grounds) at Easter 2022. We did not receive any further grants in 2022 towards this project, however £2,019 was received, mainly donations towards the purchase costs/engraving of the leaves

Financial Review (cont)

for the Memorial Tree.

The number of Gift Aid donors in 2022 reduced by 2 to 14. Seven donors chose to give by Standing Order which is a decrease of two on the previous year.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £28,620 of which £359 had been designated for fabric fund. The remaining balance of £28,261 represents at least six months of budgeted expenditure.

In addition to cash reserves, the Church holds investments in the Legacy Fund. The capital and income derived from these are used to fund costs associated with the youth and pastoral assistants, major Fabric projects, Special projects and also to meet any shortfalls on the General Fund.

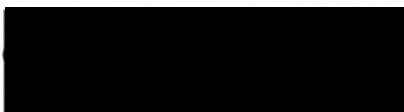
The Church also held £27,353 of restricted funds which have been provided for the purposes specified in Note 2.

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 St. David's Broomhouse Church of Scotland, Edinburgh during the financial year. The members of the Kirk Session 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

Signed

A black rectangular box redacting the signature of the trustee.

Date 26/03/23

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 11 to 18.

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) (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 (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

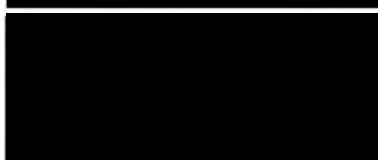
1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Signed

Name

Address:

Date



26 March 2023

Receipts and Payments Account

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>	Note				
Donations	3	21,137	2,119	23,256	22,616
Legacies		1,000	-	1,000	-
Activities for Generating Funds		-	-	-	5,134
Bank & Deposit interest		61	142	203	28
Investment Income		6,297	963	7,260	7,141
		<u>28,495</u>	<u>3,224</u>	<u>31,719</u>	<u>34,919</u>
 Rental of Church Halls		 8,715	 -	 8,715	 5,593
Grants	7	-	-	-	15,290
Receipts from General Trustees	6	1,518	-	1,518	46,786
Other Receipts		-	-	-	-
<u>Total Receipts</u>		<u><u>38,728</u></u>	<u><u>3,224</u></u>	<u><u>41,952</u></u>	<u><u>102,588</u></u>
 <u>Payments</u>					
Charitable activities		48,133	15,658	63,791	69,911
 <u>Total Payments</u>	 4	 <u><u>48,133</u></u>	 <u><u>15,658</u></u>	 <u><u>63,791</u></u>	 <u><u>69,911</u></u>
 Excess/(Shortfall) of Receipts over Payments for the year before transfers		 (9,405)	 (12,434)	 (21,839)	 32,677
 Transfers	 9	 -	 -	 -	 -
 Excess/(Shortfall) of Receipts over Payments for the year		 <u><u>(9,405)</u></u>	 <u><u>(12,434)</u></u>	 <u><u>(21,839)</u></u>	 <u><u>32,677</u></u>

Statement of Balances

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
	Note				
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward		38,025	39,787	77,812	45,135
Movement in year:					
Excess/(Shortfall) of Receipts over Payments for the year		(9,405)	(12,434)	(21,839)	32,677
Bank & deposit balances carried forward	2	<u>28,620</u>	<u>27,353</u>	<u>55,973</u>	<u>77,812</u>
<u>Investments</u>					
		Units	Cost	Market Value	Fund
Unrestricted					
Investors Trust Growth Funds		9,980	50,000	53,892	Legacy
Unrestricted					
Investors Trust Income Funds		12,234	149,989	129,191	Legacy
		<u>22,214</u>	<u>199,989</u>	<u>183,083</u>	
Restricted					
Investors Trust Growth Funds		8,754	26,027	47,272	Clark Bequest
		<u>8,754</u>	<u>26,027</u>	<u>47,272</u>	
<u>Assets</u>					
Tax reclaim due on Gift Aid Donations		2,442	-	2,442	600
Heritable Property at Valuation	8(b)	679,000	-	679,000	626,000
<u>Liabilities</u>					
December Fuel Bills - paid 2023		383	-	383	225
CCTV Installation - Church		-	-	-	3,180
		<u>383</u>	<u>-</u>	<u>383</u>	<u>3,405</u>

The accounts were approved by the Kirk Session on 26 March 2023

For and on behalf of the Kirk Session

Trustee

Treasurer

Notes to the Accounts

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

[REDACTED] who is a member of the Kirk Session received £1,404 for providing his services as organist during the year. Two Session members (and their guests) were invited to take part in the Maundy Thursday Service at Windsor Castle; the Session were happy to pay the cost of their travel and accommodation [REDACTED] (£1,086); [REDACTED] (£1,025). In addition, 1 trustee received reimbursement of £4,128; which included £642 for Manse Phone and £3,486 Council Tax for the Minister. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. **Movements in Funds**

	At 1 Jan 2022 £	Receipts £	Payments £	Transfers	At 31 Dec 2022 £
Unrestricted funds					
Designated Fabric Fund	4,394	1,579	5,614	-	359
Legacy Fund	30,717	7,297	2,667	(7,086)	28,261
General Fund	2,914	29,852	39,852	7,086	-
	<u>38,025</u>	<u>38,728</u>	<u>48,133</u>	<u>-</u>	<u>28,620</u>
Restricted funds					
Special Purposes Fund	3,002	105	790	-	2,317
Ministerial assistance	2,693	-	121	-	2,572
Baptismal Fund	1,201	8	22	-	1,187
Flower Fund	82	-	37	-	45
Organ Fund	1,192	6	-	-	1,198
Holiday Club Fund	975	5	-	-	980
Launchpad Fund	1,281	46	132	-	1,195
Youthworker Fund	9,868	55	186	-	9,737
Lunch Club Fund	109	-	109	-	-
Wednesday Project	479	-	134	-	345
Prospects	181	-	-	-	181
The Clark Bequest	4,456	980	-	-	5,436
Broomhouse Centre Projects	400	-	-	-	400
Memorial Garden	13,868	2,019	14,127	-	1,760
	<u>39,787</u>	<u>3,224</u>	<u>15,658</u>	<u>-</u>	<u>27,353</u>
Total funds	<u>77,812</u>	<u>41,952</u>	<u>63,791</u>	<u>-</u>	<u>55,973</u>

Notes to the Accounts (cont)

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Legacy Fund: this fund was set up in 2017 when we received a very generous unrestricted legacy from the estate of one of our late elders, this was augmented in 2018 with a further generous legacy from another late elder. In 2022 we were grateful to receive a further legacy of £1,000 from the estate of the late Mrs Florence MacPherson. Some of the fund has been invested and the current value is £183,083 as shown on page 12 "Statement of Balances".

General Fund: represents income from unrestricted donations and is used to meet the costs of the Church's charitable activities.

Purposes of Restricted Funds

Special Purposes Fund: includes Benevolent Fund of £218 which can give small grants to individuals/groups at the discretion of the Session/Minister or Pastoral Assistant and Bequests of £2,099 which can be used for special purchases or activities at the discretion of the Session.

Ministerial Assistance: This grant was awarded to meet the costs of ministerial assistance.

Baptismal Fund: This is a fund to purchase bibles or gifts at baptisms.

Refurbishment Fund: These are grants given for the purposes of refurbishment of the church kitchen and toilet areas only.

Flower Fund: This is a fund to provide flowers for display during services of worship.

Organ Fund: This is a fund for the repair of existing organ or the purchase of a new instrument.

Holiday Club Fund: This is a fund for the running of the annual Holiday Club, purchasing crafts & materials etc. The Holiday Club did not take place in the year under review.

Launchpad Fund: These are children's group donations used for prizes, gifts, craft materials and occasional small donations to charities.

Youthworker Fund: This is a fund to be used towards the payment of a youth worker's salary/expenses/accommodation etc or small, specified

Notes to the Accounts (cont)

youth work projects. A part-time Children & Family Worker was appointed during 2016. After her resignation, the post has been vacant since October 2022.

Lunch Club Fund: These are donations received by members to cover cost of lunches etc which may include a summer and Christmas outing. In 2022 the Session took the decision that the Lunch Club was no longer viable and should be formally closed.

Wednesday Project: A new outreach initiative with the aim of offering a meeting opportunity offering a coffee and/or a soup lunch. This is a flexible project which may change to cater for those who would benefit most from it.

Prospects: A group which aims to minister to adults with learning disabilities. Following changes to leadership, and as there is only a very small amount of income and expenditure, it was decided to consolidate their accounts into the main St David's accounts in 2018.

The Clark Bequest: formerly a charity in its own right, The Clark Bequest was removed from the Scottish Charity Register in July 2018 and is now a restricted fund within St David's Broomhouse accounts. The fund was set up from a legacy received from the late Colonel Clark which has been passed from the Trustees appointed by St David's Morrison Street Congregation of Church of Scotland to those appointed by St David's Broomhouse Church Congregation of the Church of Scotland. The fund is administered by the Minister, Session Clerk and Treasurer, in accordance with the will of the late Colonel Clark. The will states that the income from investments "shall be applied to the purposes and for the benefit of the Congregation of St David's Church". The administrators have the right to spend either capital or income. Some of fund has been invested and the current value is £47,272 as shown on page 12 "Statement of Balances".

Broomhouse Centre Projects: Grants were received in 2018 from the Broomhouse Centre to cover some events which are taking place in St David's premises e.g. the Community Choir/Food Training. The Community Choir did not meet in 2022.

Notes to the Accounts (cont)

Memorial Garden: as a result of the Covid 19 Pandemic, the local community identified a need and desire to have an area which could be used as a quiet space by all of the community. St David's Broomhouse was pleased to be able to offer an area of our grounds for this purpose. In 2021 grants were sought and obtained to cover the costs of the project which included a very short-term intern to manage the project, landscaping, seating and a Memorial Tree. Work began on the project at the end of 2021 with the formal opening in Easter 2022. The remaining funds will be used for ongoing maintenance.

3. Analysis of donations

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
WFO Scheme (non Gift Aid)	2,978	-	2,978	3,655
Gift Aid Donations	12,509	-	12,509	12,741
Tax Received on Gift Aid Donations	2,233	-	2,233	3,425
Ordinary Offerings (Open Plate)	2,407	-	2,407	512
Gift Day	725	-	725	770
National Giving Day	-	-	-	1,500
Member's Donations	5	2,119	2,124	13
Donations from Organisations	200	-	200	-
Weddings & Funerals	80	-	80	-
	<u>21,137</u>	<u>2,119</u>	<u>23,256</u>	<u>22,616</u>

Notes to the Accounts (cont)

4. Analysis of Payments

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Charitable activities				
Ministries & Mission allocation	16,988	-	16,988	17,284
Presbytery dues	618	-	618	428
Minister's expenses	1,472	-	1,472	569
Ministerial Assistance	-	121	121	159
Pulpit supply	345	-	345	129
Other staffing costs	6,272	-	6,272	5,050
Fabric repairs & maintenance	8,036	-	8,036	26,062
Council Tax	3,486	-	3,486	3,385
Heat and light	2,493	-	2,493	1,460
Insurance	2,358	-	2,358	2,429
Other building costs	176	-	176	177
Church office expenses	619	-	619	624
Organ & music	935	-	935	912
Printing, stationary and postage	1,138	-	1,138	1,565
New equipment	46	448	494	115
Donations to other charities	-	-	-	40
Food etc	-	171	171	30
Young People's Groups	-	280	280	80
Training	-	-	-	788
Memorial Garden	-	14,127	14,127	7,916
Maundy Service Expenses	2,111	-	2,111	-
Other expenses	1,040	511	1,551	709
	<u>48,133</u>	<u>15,658</u>	<u>63,791</u>	<u>69,911</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. St David's contributions are reduced by a stipend endowment income, which in 2022 was £1,157. Ministers' stipends are paid in accordance with national stipend scale, which is related to years of service. For the year under review the Minimum stipend was £28,700; Maximum stipend in 5th and subsequent years of service was £35,269.

Notes to the Accounts (cont)

6. Receipts from General Trustees

In the year under review, we made applications to draw on funds held on our behalf by the General Trustees in the Consolidated Fabric Fund (Revenue Account) to the value of £1,518.

7. Grants

No grants were received in the year under review.

8. Fixed Assets - Heritable Properties

(a) The charity has the right to occupy and use for its charitable objects the following tangible fixed assets, 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 included in payments.

Church and Church Halls at 70, Broomhouse Crescent, Edinburgh, EH11 3RH

(b) The following tangible fixed asset, vested in the Charity, cost £4,250 in 1964 and is currently valued at £679,000.

The Manse - 33 Traquair Park West, Edinburgh, EH12 7AN

9. Transfers

The Kirk Session agreed that any deficit in the General Fund at the end of the year should be met from the Legacy Fund; therefore £7,086 was transferred from the Legacy Fund to the General Fund.

APPENDIX

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2022	2021
	£	£
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December 2022	<u>1,270</u>	<u>2,443</u>
<u>CAPITAL ACCOUNT</u>		
Credit Balance at 31 December 2022	<u>65,598</u>	<u>65,598</u>