



Church of Scotland
Presbytery of Edinburgh & West Lothian

Gracemount Church of Scotland

RECEIPTS and PAYMENTS ACCOUNTS 2022

Congregation No: 010011

Charity No: SC 004950

Trustees' Annual Report**Year ended 31 December 2022**

The trustees present the annual report and accounts for Gracemount Church of Scotland for the year ended 31 December 2022.

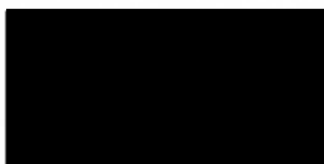
Reference and Administrative Information

Charity Name: Gracemount Church of Scotland

Charity Registration Number: SC 004950

Congregation Reference No: 010011

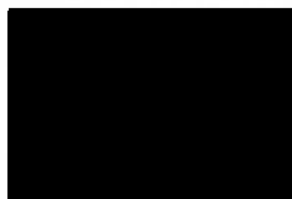
Contact Address:

**Trustees**

(linked to Gracemount)
(Church Leader, Fabric Convenor, Roll Keeper)
(Session Clerk)
(Treasurer)

Principal Office-bearers

Minister:
Church Leader:
OLM:
Session Clerk:
Treasurer:

**Independent Examiner**

Hollis Accounting Limited
3 Melville Crescent
Edinburgh, EH3 7HW

Bankers

Bank of Scotland
Unit 15A Cameron Toll
Lady Road
Edinburgh EH16 5PB

Trustees' Annual Report (cont.)**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 (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. They are elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Church Leader is a Ministries Council employee and an elder of the church.

Organisational Structure

The Kirk Session formally meets at least once per quarter and is responsible for the spiritual and business affairs of the church. During 2022 all Kirk Session meetings took place online.

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 cooperates with other churches and ecumenical bodies in Scotland and beyond.

The stated vision of Gracemount Church of Scotland is: "To reinstate a physical, missional presence in the heart of the Gracemount community."

More specifically Gracemount Church seeks to:

- meet together to worship God through regular Sunday services
- provide pastoral support to those in need both within and outwith the congregation
- be a loving and inclusive Christian community
- become an intentional and effective discipling community
- pray regularly for our church, community and beyond
- reach their community by proclaiming the gospel, by building meaningful, intentional relationships and by helping to meet the needs of people in the community
- serve their community through various social initiatives including community meals
- partner with other local churches in worship, prayer, and outreach

In 2022, the church was able to resume in-person meetings at Gracemount Primary School, with the school summer holidays spent in Gracemount Nursery due to ongoing maintenance work in the Primary School. Gatherings for prayer and fellowship also switched to in person, although the church session continued to meet online as this proved useful for members of the leadership team. The church continued to partner with other churches and agencies to provide practical and pastoral support, and facilitating access to foodbanks. The church also hosted Summer Lunches, and continues to work with Gracemount Primary School to provide assistance where possible.

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

██████████ has been Church Leader since February 2015. He has communicated the vision and mission of Gracemount Church effectively to the congregation, and project managed the Church House renovation work at 76 Lasswade Road through to completion.

██████████ was ordained in Liberton Kirk on 27th October 2021 by Edinburgh Presbytery as Ordained Local Minister of Gracemount Church linked with Liberton Kirk. █████ has been an active member for several years, providing support to members, engaging with outreach initiatives, and pioneering ministry to the ladies of the church and community. Following her ordination █████ has dedicated more than ten hours each week to support the broader ministry of Gracemount Church, including preaching every second Sunday and contributing to key leadership decisions.

Achievements and Performance**Community Engagement and Support Worker**

The challenges posed by Covid-19 continued to threaten the stability of Gracemount Church, who were largely unable to gather physically for worship or fellowship. The Kirk Session thus agreed to use surplus funds in their salary account to employ █████ church member and former intern, on a part-time basis as Community Engagement and Support Worker. This was a temporary appointment and lasted up to 28th February 2022. █████ was key to re-establishing the post-Covid presence of the church in the community. █████ continues to be engaged in the church, although was unable to continue in post due to another opportunity through Scripture Union elsewhere in the city.

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

In 2022 the church was able to resume in-person gatherings for worship at Gracemount Primary School, with other members of the congregation taking on preaching duties during the year. This has proven particularly useful as [REDACTED] undertook placements as part of his training to be a Church of Scotland Minister.

The congregation has enjoyed being able to resume worship together on Sundays in the local primary school, with new people joining the services through the year.

With in-person gatherings resumed, and additional burdens on the ministry team, it was agreed to stop broadcasting services on YouTube in February 2022.

Service and Evangelism

The ethos and vision of this church is biblically based, modern and community focussed. The church land at the heart of the community continued to be used to provide community lunches over the summer holidays. The group who started to meet in the local café as pandemic restrictions eased continue to do so, providing a place to meet local people, reach out to them and provide some pastoral support.

Discipleship and Fellowship

In 2022 in-person gatherings resumed, including weekly prayer and bible study meetings, the ladies fellowship as well as a new gathering with the men of the congregation and friends.

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

Principal source of income comes from offerings, donations, and grants.

Ten members donated using standing order or regular online payment.

For the General Fund between 2021 and 2022, not including the special collection, donations from individuals (before any Gift Aid) decreased by £1,123 (7%) and payments increased by £1,297 (6.5%). Outreach spending, not including room hire and church ground maintenance, increased by £848 (67%) and Benevolent Fund spending reduced by £672 (80%) Essential maintenance in the church house reduced by £1,251 (52%)

The property at 76 Lasswade Road, Gracemount Church House, is used as a meeting place and office. A large upstairs room is leased to 'There is Hope' and from September 2019 rental income supplements the Fabric Fund. In 2022 further perimeter wall repairs cost £500 and repairs and repainting the driveway metal gates cost £492 – all well within budget. The site of the former church building on Gracemount Drive was maintained to a high standard by a landscaping contractor.

Reserves Policy

It is the policy of the session to hold funds from legacy to allow the worship of the congregation to expand and to maintain sufficient general funds to maintain Gracemount Church as a going concern. Level of minimum reserve in the General Fund should be £2,000 and not less than £1,000.

Salary and Pension costs are funded from the Salary Fund from restricted donations.

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. They are also 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

Charities Accounts (Scotland) Regulations 2006

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

Date:

Gracemount Church of Scotland**Receipts and Payments Account**Year ended: **31 December 2022**

	Note	Unrestricted Fund 2022 £	Fabric Fund 2022 £	Salary Fund 2022 £	Total 2022 £	Total 2021 £
RECEIPTS						
Donations	3	20,375.42	0	769.73	21,145.15	21,752.05
Legacies		0	0	0	0	0
Activities for generating funds		0	0	0	0	0
Investment Income		0	0.02	0	0.02	0
Rental of Premises		0	4,200.00	0	4,200.00	4,200.00
Sale of Assets		0	0	0	0	0
Sale of Investments		0	0	0	0	0
Grants		480.00	0	0	480.00	6,201.93
Receipts from General Trustees		0	0	0	0	0
Other Receipts		0	0	0	0	62.50
TOTAL RECEIPTS		20,855.42	4,200.02	769.73	25,825.17	32,216.48
PAYMENTS						
Cost of generating funds		0	0	0	0	0
Charitable Activities	4	21,961.83	2,026.18	2,040.00	26,028.01	43,929.56
Governance Costs		960.00	0	0	960.00	960.00
TOTAL PAYMENTS		22,921.83	2,026.18	2,040.00	26,988.01	44,889.56
Excess of Receipts over Payments for year BEFORE Transfers		-2,066.41	2,173.84	-1,270.27	-1,162.84	-12,673.08
Transfers		1,000.00	-1,000.00	0	0	0
Excess of Receipts over Payments for year		-1,066.41	1,173.84	-1,270.27	-1,162.84	-12,673.08

Gracemount Church of Scotland**Statement of Balances**Year ended: **31 December 2022**

	Note	Unrestricted Funds 2022	Fabric Fund 2022	Salary Fund 2022	Total 2022	Total 2021
<i>Bank and Deposit Balances</i>						
Bank and Deposit Balances brought forward		6,315.51	4,298.31	1,770.27	12,384.09	25,057.17
<i>Movement on Year</i>						
Excess of Receipts over Payments for Year		-1,066.41	1,173.84	-1,270.27	-1,162.84	-12,673.08
<i>Bank and Deposit Balances</i>						
Bank and Deposit Balances carried forward		5,249.10	5,472.15	500.00	11,221.25	12,384.09
Assets	8	0	0	0	0	0
Liabilities	5	-2,254.00	0	0	-2,254.00	-960.00

The Accounts were approved on behalf of the Kirk Session by:

<u>Session Clerk:</u>	
<u>Treasurer:</u>	

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

No trustee received any expenses during the year. 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. A trustee, the Gracemount Church Leader, receives a car allowance and travelling expenses as part of his remuneration (see Church Leader's Travelling Expenses on page 11 which shows the amount paid to the employer, the Church of Scotland).

2 Movements in Funds

	As of 31 Dec 2021 £	Receipts £	Payments £	Transfers £	As of 31 Dec 2022 £
UNRESTRICTED FUNDS					
Unrestricted - General Fund	5,424.13	20,605.42	22,752.73	1,000.00	4,276.82
Designated - Benevolent Fund	891.38	250.00	169.10	0	972.28
Designated - Fabric Fund	4,298.31	4,200.02	2,026.18	-1,000.00	5,472.15
SALARY FUND					
Restricted - Salary Fund	1,770.27	769.73	2,040.00	0	500.00
TOTAL FUNDS	12,384.09	25,825.17	26,988.01	0	11,221.25

Unrestricted Fund*General Fund*

To be used for any purpose which cannot be paid for by any of the other funds.

Designated Funds*Benevolent Fund*

Set up on 11 May 2017 to provide funds for needy members of the local community at the discretion of the Church Leader.

Fabric Fund

Funds for repair and maintenance. Unlike previous years, in 2022 this fund includes only Designated funds.

Restricted Fund*Salary Fund*

This fund was set up to pay salary costs for a church worker. This fund includes only Restricted funds.

3 Analysis of Donations

	Unrestricted Funds 2022	Fabric Fund 2022	Salary Fund 2022	TOTAL 2022	TOTAL 2021
Weekly Offerings (qualify for Gift Aid SDS)	3,934.44	0	0	3,934.44	3,106.30
Regular Donations (qualify for Gift Aid)	9,375.00	0	0	9,375.00	11,010.00
Tax Recovered on Gift Aid Donations	3,581.12	0	0	3,581.12	3,299.93
Other Income	3,484.86	0	769.73	4,254.59	4,335.82
TOTALS	20,375.42	0	769.73	21,145.15	21,752.05

4 Analysis of Payments

	Unrestricted Fund 2022 £	Fabric Fund 2022 £	Salary Fund 2022 £	TOTAL 2022 £	TOTAL 2021 £
<u>Charitable Activities</u>					
Ministries & Mission Allocation	7,814.00	0	0	7,814.00	8,679.00
Presbytery Dues	327.00	0	0	327.00	226.00
Voluntary Additional Stipend	0	0	0	0	0
Church Leader's Travel Expenses	2,345.98	0	0	2,345.98	2,780.98
Pulpit Supply	120.00	0	0	120.00	0
Salary & Pension	0	0	2,040.00	2,040.00	19,294.00
Church House Repairs & Maintenance	1,219.73	2,026.18	0	3,245.91	3,929.39
Council Tax	0	0	0	0	0
Heat & Light	1,001.55	0	0	1,001.55	1,160.42
Insurance	711.83	0	0	711.83	689.44
Other Building Costs (hire of venue on Sundays)	993.75	0	0	993.75	0
Church Office Expenses	452.83	0	0	452.83	379.59
Printing, Stationery and Postage	46.77	0	0	46.77	67.25
Music & Sound	204.24	0	0	204.24	0
Outreach	5,112.90	0	0	5,112.90	6,723.49
Other Payments (offset)	0	0	0	0	0
<u>Governance Costs</u>					
Independent Examiner's Fee	960.00	0	0	960.00	960.00
<u>Other Payments</u>					
Purchase of Assets	0	0	0	0	0
Purchase of Investments	0	0	0	0	0
Special Collections	1,611.25	0	0	1,611.25	0
TOTALS	22,921.83	2,026.18	2,040.00	26,988.01	44,889.56

5 Liabilities

Room Hire from 3 July until 18 December 2022	954.00
SSE (Gas) 79 days 13 October to 31 December 2022	280.00 estimate
Auditor's Fee for checking 2022 Accounts	1,020.00
TOTAL	2,254.00

6 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 £28,700 and the maximum stipend (in the fifth and subsequent years of service) was £35,269. See note 1 on page 9 regarding the Church Leader.

7 Funds held by Church of Scotland Trustees

The General Trustees hold funds separate from the charity which can be used for specific purposes. If these funds are drawn they are shown as income in the period. The balance of funds held is shown in the appendix.

8 Fixed Assets – Investments at Valuation

	Unrestricted Funds 2022	Designated Funds 2022	Total 2022	Total 2021
The Church of Scotland Investors Trust – Growth Fund Units	£	£	£	£
Fabric Fund (Market Value)	0	0	0	0
Fabric Fund (Cost)	0	0	0	0

Funds held in the deposit fund (£4.09) are included in the balance of funds on the statement of balances.

Funds held in investments are shown as an asset but not included in the balances. The Fabric Fund balance is assumed to be designated as no information is available as to its status.

9 Collections for Third Parties

There was one special collection in 2022 for LUCAS FUNERAL.
Donations received on 11, 13, 14 and 22 November resulted in payments on the 15 and 22 November.

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

	2022	2021
	£	£
Revenue Account		
Balance on 31 December	0	0
Capital Account		
Balance on 31 December	0	0
Temporary Account		
Balance on 31 December	(668.89)	(665.48)

Independent Examiner's Report to the Trustees of Gracemount Church of Scotland

I report on the accounts of the charity for the year ended **31 December 2022** which are set out on pages 7 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


My 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.

Independent Examiner


Chartered Accountant
Hollis Accounting Limited

Address 3 Melville Crescent
Edinburgh
EH3 7HW
0131 225 2821

Date