

The Church of Scotland

Liberton Northfield Parish Church of Scotland, Edinburgh

RECEIPTS AND PAYMENTS ACCOUNTS

for the year ended 31 December 2022

Congregation No: 010057

Charity No: SC 008891

Reference and Administrative Information

Charity Name: Liberton Northfield Parish Church of Scotland, Edinburgh
Charity Registration Number: SC008891
Congregation Reference No: 010057
Contact Address: Gilmerton Road
Edinburgh
EH16 5UR

Kirk Session Committee Members and Trustees

Rev [REDACTED] (until January 2022)
Rev [REDACTED] (from January 2022 to June 2022)
Rev [REDACTED] (from June 2022)

[REDACTED] (until June 2022)

Principal Office-bearers

Minister: [REDACTED]
Interim Moderator [REDACTED] (January 2022 to June 2022)
(from June 2022)
Session Clerk [REDACTED]
Church Treasurer: [REDACTED] (January 2022)
(June 2022)
Property Convener [REDACTED] (January 2022)
Safeguarding Coordinator [REDACTED]

Independent Examiner

Name [REDACTED] FCCA
Address: Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Bankers

Bank of Scotland
Cameron Toll
Edinburgh

Trustees' Annual Report Year ended 31st December 2022

Structure, Governance and Management

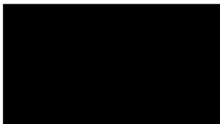


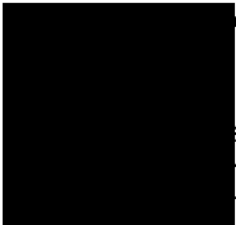
Governing Document

The church is administered in accordance with the terms in the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees.

The serving elders of Liberton Northfield Parish Church who are members of the Kirk Session, in accordance with a decision reached on the 12th May 2009 and recorded in the minute of the Session, serve as the Charity Trustees. The elders of the Church are chosen from the members of the Church who are considered to have the appropriate gifts and skills. The Minister, who is a member and moderator (chair) of the Session, is elected by the congregation and inducted by the Presbytery. The minister is an ex-officio member of all the subcommittees; Property Committee, Finance Committee, Publications Committee and Communications Committee. During a period of vacancy, an Interim Moderator is appointed by Presbytery.

The Kirk Session has standing committees which are as follows:

Property Committee	 (Trustee) (Trustee)
Finance Committee	 treasurer) (until February 2022) (Trustee) (Trustee) (co-opted) (from January 2022)
Publications Committee	 venor, Trustee) (co-opted) (until October 2022)
Communications Committee (including AV team)	 onvenor, Trustee) (Trustee) (Trustee) (from January 2022) (Trustee) (from January 2022) (Trustee) (from January 2022)

Organisational Structure

Members of the Kirk Session are the charity trustees. The Session has responsibility for overseeing spiritual and temporal affairs within the church, is chaired (moderated) by the Minister/ Interim Moderator, and usually meets more than six times a year. Certain responsibilities are delegated by Session, as appropriate, to the standing committees i.e. the Finance, Property (including Health and Safety), Communications, and Publications, or

particular individual roles, e.g. Roll Keeper, Treasurer, Property Convener, Safeguarding Co-ordinator. The Minister/ Interim Moderator has ex-officio membership of all these committees, and of the groups that oversee Safeguarding, Visitation, and the Young Peoples' work. The Session is responsible for setting the times and the number of Services of Worship, whereas the Minister/ Interim Moderator ultimately has the responsibility, subject only to Presbytery, for the conduct and content of these Services and of other forms of ministry (e.g. Bible Studies, Prayer Meetings, Prayer Ministry), and for administering the sacraments. Similarly, the Minister/ Interim Moderator is responsible to Presbytery for conduct and content of the instruction of young people, and as such is the 'head' of the Sunday School (Trailblazers). The Session Clerk is appointed by Session to keep the record of minutes of Session, to issue extracts of the minutes (e.g. to Presbytery) when authorised, and to present the minutes annually to Presbytery for examination.

Objective 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 and through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Details of activities within the Church are set out below in the form of a profile of a typical week in the life of the Church.

Profile of a week in the life of Liberton Northfield During 2022

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
Regular hall lets in morning and evening.	11:30-14:00 Toastie Tuesday (during term time) 14:30-15:30 Ecumenical group for contemplative prayer	10:00-11:00 Big Idea meeting (Monthly. Adhoc) 14:00-15:30 Fellowship (approx. twice per month) (until group closed September 2022) 17:00-20:30 Rainbows and Brownies (during term time)	 19:30-21:30 Kirk Session (approx. monthly)	10:00-12:00 Space for Growth (wellbeing garden group) 12:30-14:30 Friday Drop-In for High School pupils (during term time)	10:00-11:00 Prayer meeting	11:00-13:00 Morning Worship (incl.Trailblazers) followed by teas 15:00-16:00 SEECAT Meeting (programme) 15:30-17:00 Exploring our Faith group met during autumn instead of evening worship 18:30-19:30 Evening Worship (Occasionally a joint Service with local congregations)

There are also occasional hall bookings for parties on Saturdays, and community group meetings on Tuesdays and Thursdays.

Achievements and performance

Rev [REDACTED] demitted from Liberton Northfield on 27th January 2022. Rev [REDACTED] acted as interim moderator from January until June 2022, followed by Rev Dr [REDACTED] from June 2022. We have been blessed to have Rev [REDACTED] with us in the role of locum since January 2022.

2022 has been a year of uncertainty as the Presbytery Planning process continued. Liberton Northfield has been asked to form a union with Gracemount, Liberton Kirk, Tron Kirk Moredun / Gilmerton and Reid Memorial. Now that the plan has been formally approved by Presbytery, the Kirk Sessions from these churches will work together to agree a "basis of union". Over the past year, the churches have continued to develop a collaborative way of working, with a "Joint Kirk Sessions Planning Day" held on 12th November. Following this, a number of subgroups have been formed to work through practicalities and plans for different aspects of church life. There is continuing uncertainty about church buildings, with the new united charge being asked to demonstrate the missional use being made of each building in advance of a final decision by December 2024.

The Congregational Roll has been brought up to date and stands at 105 members + 8 Adherents = 113 in total at 31 December 2022. Approx. 20-60 regularly attend on a Sunday morning, with the average attendance having increased towards the end of the year.

Worship

Sunday morning services are inclusive, incorporating a balance of traditional and contemporary styles. This includes the singing of hymns, prayers, a sermon, and sacraments as arranged. Members from the congregation are invited to take part through a voluntary rota to do prayers and readings during services. A church musician provides regular accompaniment at Sunday morning services.

The children enjoy a time of separate teaching, games and crafts on Sunday mornings facilitated by a team of volunteers.

The evening services are smaller and more informal. The style is in the form of a 'homegroup' with a focus on learning and discovering topics around our Christian faith and life.

Worship extends beyond Sundays and includes times of prayer, Bible study, and fellowship. The churches in the South East Edinburgh Cluster (Liberton Northfield, Liberton Kirk, Tron, Gracemount and Reid Memorial) meet for a joint prayer meeting on the last Sunday of each month. Each congregation takes a turn to lead or host this meeting.

Discipleship

During the early part of 2022, evening services continued to be held via zoom, and focussed on aspects of discipleship.

From October to December, the evening services were replaced by an afternoon meeting "Sundays @ 3:30 - Exploring our Faith". This face to face meeting included refreshments, an interactive talk, group discussion and prayer, supporting congregation members to explore and develop their faith.

Fellowship

Sunday morning services are followed by light refreshments with around half of the people attending the service taking the time to enjoy further fellowship over tea and coffee.

The Fellowship group met regularly during the early part of the year but made the sad decision to close the group in September 2022. Their final "spring tea" in May was a great success and the Social Committee are planning to continue with some of the annual events previously organised by the Fellowship.

The Social Committee and the Trailblazer leaders have organised several fellowship events across the year including a "get ready for Christmas" morning on 26th November, which involved 3 groups engaged in different activities around the church, and coming together for "elevenses" and joint fellowship.

In late April, the Space for Growth gardening group started to meet on Friday mornings – providing refreshments and Fellowship in a dedicated garden space to the side of the church. Throughout the summer and autumn, congregation members were able to benefit from fresh produce grown in this garden.

Outreach

Following a long pause due to covid-19, Toastie Tuesday restarted on 11th January 2022. This is a joint initiative of the South East Edinburgh Cluster churches, in partnership with Young Life International and leaders from The Rock SU Club at Liberton Primary. This weekly event, held at Liberton Northfield, regularly serves lunch to an average of 160 pupils from Liberton High School.

After several months of re-establishing Toastie Tuesday, the Friday Drop-In initiative restarted in November 2022. This aims to provide an opportunity for conversations and relationship building with smaller groups of young people, building on the work of Toastie Tuesday.

Several of the events organised by the Social Committee this year were promoted across the community, including the Jubilee Family Fun Day on 4th June, the Back to School Barbecue on 20th August and the Coffee Morning and sale on 5th November.

Liberton Northfield participates in a range of ecumenical outreach projects, i.e. The Big Idea, SEECAT and the Parish Grouping.

Regular banners and posters are put up outside our church building to inform and reach out to anyone needing our services.

We have also established links with local organisations – Inch House Community Centre and Bridge End Farmhouse – to further serve the local community.

Financial Review

The principal source of income is from offerings by members and visitors, and this takes the form of the Weekly Freewill Offering (WFO) scheme (including sums paid by standing order), ordinary offerings (open plate), and Gift Aid donations (including tax recovered). The total of such income in 2022 (£33,890) showed a decrease of £21,235 on 2021, this is a considerable decrease. During 2021 there was a considerable amount of backdated and one off gift aid claimed. Gift Aid has been claimed for the tax year to March 2022. Although there has been a decrease in the outgoing costs there is still a considerable loss on the general fund of £14,363.

Other income (including rental of premises, sums for weddings & funerals, and donations) - £2,678. Income from 'Toastie Tuesday' has resumed following the restart of the activity.

Total receipts for 2022 totalled £42,289 compared to £61,023 in 2021.

Payments are virtually wholly related to charitable activities. The total of payments for charitable activities amounted to £56,380 in 2022, compared to £67,157 in 2021 – a net decrease of £10,777. There was a decrease in Fabric Maintenance costs of £7,848 and there are savings in Ministry & Mission allocation. This year there is the addition of Locum costs (£7,190) and bookkeeping costs (£918), but overall there is a decrease of £9,630 in expenditure for the year.

Reserves Policy

Based on Bank and Deposit balances only, the Church held Unrestricted funds at the end of the year of £34,246 (compared to £49,484 at the start of the year), of which £11,721 sits in the Helen Geddes Legacy Fund, and £5,000 has been designated for Fabric. There is a balance of £3,537 held for Parish (Youth Evangelism) - unchanged over the year – with this previously having been set aside to part-fund the service of a Support worker and meet other related expenses.

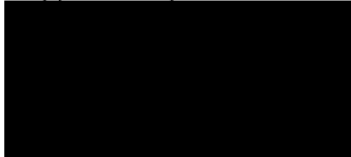
Although there is only £3,648 in general funds there are no restricted funds held so the Trustees can reallocate designated funds if required.

The purposes of all the designated funds are as specified in Note 3.

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, 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 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 detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.



Session Clerk

Date 2nd March 2023

Independent Examiner's Report to the Trustees of Liberton Northfield, Edinburgh

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

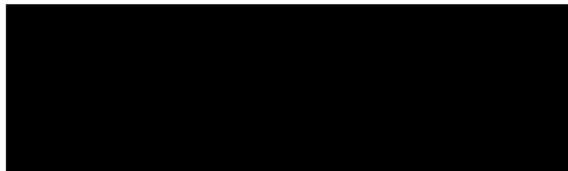
An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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.

Name



Address:

Hollis Accounting
3 Melville Crescent
Edinburgh
EH3 7HW

Date

5- Mar-23

Liberton Northfield, Edinburgh
Receipts and Payments Account
Year ended 31 December 2022

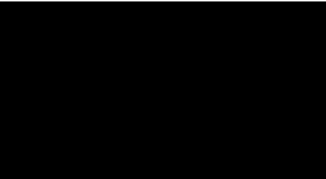

			Unrestricted Funds	Designated Funds	Restricted Funds	Total	Restated Total
			2022	2022	2022	2022	2021
<u>Receipts</u>	Note		£		£	£	£
Donations	3		33,532	358	-	33,890	55,125
Legacies			-	-	-	-	-
Activities for Generating Funds			-	-	-	-	-
Bank & Deposit interest			-	-	-	-	-
Investment income			233	-	-	233	255
Rental of premises			1,830	-	-	1,830	820
Weddings & Funerals			-	-	-	-	550
Sale of assets			-	-	-	-	-
Sale of investments			-	-	-	-	-
Grants			500	-	-	500	1,645
Receipts from General Trustees			-	-	-	-	-
Toastie Tuesday			-	5,488	-	5,488	-
Fellowship			-	120	-	120	1,206
Other Receipts			228	-	-	228	1,422
<u>Total Receipts</u>			36,323	5,966	-	42,289	61,023
<u>Payments</u>							
Costs of generating funds	4		229	-	-	229	-
Charitable activities			49,539	6,841	-	56,380	67,157
Governance costs			918	-	-	918	-
<u>Total Payments</u>			50,686	6,841	-	57,527	67,157
Excess of Receipts over Payments for the year before transfers			(14,363)	(875)	-	(15,238)	(6,134)
Transfers			4,769	(4,769)	-	-	-
Excess of Receipts over Payments for the year			(9,594)	(5,644)	-	(15,238)	(6,134)

Liberton Northfield, Edinburgh**Statement of Balances****At 31 December 2022**

	Unrestricted Funds 2022 Note £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Restated Total 2021 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	13,242	36,242	-	49,484	55,618
brought forward					
Movement in year:					
Excess of Receipts over Payments for the year	(9,594)	(5,644)	-	(15,238)	(6,134)
Bank & deposit balances					
carried forward	3,648	30,598	-	34,246	49,484
<u>Investments at market value</u>					
(cost £5,000)	7			11,486	12,487
<u>Assets</u>					
Gift Aid Receivable				8,500	-
<u>Liabilities</u>					
Governance				660	-
Bookkeeping				135	-
				795	-

The accounts were approved by the Kirk Session and Financial Board on 02/03/2023

For and on behalf of the Kirk Session and Financial Board

	Session Clerk
	Treasurer

Liberton Northfield, Edinburgh

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No Trustee received any reimbursement of expenses during the year

One trustee received remuneration under approved contracts of employment as follows:

Cleaner Mr Alasdair McLeod £2,335

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

	Restated				
	At 1 Jan				At 31 Dec
	2022	Receipts	Payments	Transfers	2022
	£	£	£	£	£
Unrestricted funds					
Reserve Fund	5,000	-	-	-	5,000
Fabric Fund	10,000	-	-	(5,000)	5,000
Parish (Evangelism)	795	-	-	-	795
Parish (Social Needs)	1,107	-	-	-	1,107
Parish (Youth)	3,537	-	-	-	3,537
Ministers Discretionary Fund	1,400	-	-	-	1,400
Trailblazers Fund	357	-	-	-	357
M Gibson Bequest	766	-	-	-	766
The Fellowship	545	121	430	-	236
H Geddes Legacy Fund	11,721	-	-	-	11,721
Toastie Tuesday	374	5,487	5,674	231	418
Social Fund	640	358	737	-	261
General Fund	13,242	36,323	50,686	4,769	3,648
	<u>49,484</u>	<u>42,289</u>	<u>57,527</u>	<u>-</u>	<u>34,246</u>
Restricted	-	-	-	-	-
Total funds	<u>49,484</u>	<u>42,289</u>	<u>57,527</u>	<u>-</u>	<u>34,246</u>

Liberton Northfield, Edinburgh

Notes to the Accounts (cont.)

Purposes of Designated Funds:

Reserve Fund: The Trustees have set this aside to meet contingencies.

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property, including the Manse. Recognising the high level of annual expenditure, and large individual amounts which can be expended from time to time, the Trustees believe a Reserve of circa £5,000 is appropriate. The Trustees agreed a £5,000 transfer from this fund to General Funds in 2022.

Parish (Evangelism): The Trustees have set aside funds for any specific initiatives which may arise. Parish (Social Needs): The Trustees have set aside funds for meeting specific needs identified in the local community.

Parish (Youth Evangelism): The Trustees have until now been used this to meet the costs of employing a part-time Family Worker, and other associated costs. The New Life Tots closed as of December, 2019 but this Fund will be available to part-fund a Support Worker for a further 2 years.

Minister's Discretionary Fund: This fund is available to meet specific needs in the local community, as brought to the attention of the Minister, or Session Clerk, on a confidential basis.

The Fellowship (formerly The Guild): This fund is the retained surplus from Fellowship activities, after making various donations.

Mrs Margaret Gibson's Bequest: The Trustees have such funds invested, and the income arising is allocated to the General Fund.

Helen Geddes Legacy Fund: This Fund is available to be used at the discretion of the Trustees.

Toastie Tuesday Fund: This is used for this specific initiative,

Social Fund: This Fund, created using the surplus from the 150th Anniversary celebrations, is earmarked for future social events.

Purposes of Restricted Funds:

There are no restricted funds held by the congregation. Funds held by the General Trustees are shown in the Appendix to the Accounts.

All transfers in the year were as agreed by the trustees.

Liberton Northfield, Edinburgh

Notes to the Accounts (cont.)

	Unrestricted		Designated	Restricted			
	Funds	Funds	Funds	Funds	Funds	Total	Total
	2022	2022	2022	2022	2022	2022	2021
	£	£	£	£	£	£	£
3. Analysis of Donations							
WFO Scheme (non Gift Aid)	9,863	-	-	-	9,863	10,751	
Gift Aid Donations	12,638	-	-	-	12,638	26,424	
Tax Recovered on Gift Aid Donations	7,223	-	-	-	7,223	12,895	
Ordinary Offerings (Open Plate)	1,551	-	-	-	1,551	1,750	
National Giving day	-	-	-	-	-	1,703	
Other Offerings, Donations etc	2,257	358	-	-	2,615	1,602	
	33,532	358	-	-	33,890	55,125	
4. Analysis of Payments							
Costs of generating funds							
Offering envelopes	229	-	-	-	229	-	
	229	-	-	-	229	-	
Charitable activities							
Ministries & Mission allocation	14,076	-	-	-	14,076	23,526	
Locum's salary	7,190	-	-	-	7,190	-	
Presbytery dues	851	-	-	-	851	588	
Ministers travel & other expenses	310	-	-	-	310	1,560	
Pulpit supply	300	-	-	-	300	240	
Other staffing costs (Cleaner & Organist)	4,137	-	-	-	4,137	2,467	
Fabric repairs & maintenance	9,413	-	-	-	9,413	17,261	
Manse Council tax	(260)	-	-	-	(260)	2,650	
Heat and light	5,730	-	-	-	5,730	3,622	
Insurance	3,462	-	-	-	3,462	3,337	
Equipment Costs	45	-	-	-	45	6,036	
Printing, stationery & photocopying	2,667	-	-	-	2,667	1,805	
Trailblazers expenses & teaching materials	47	-	-	-	47	469	
Catering Expense	269	-	-	-	269	219	
Toastie Tuesday	-	5,674	-	-	5,674	-	
Other Expenses	496	-	-	-	496	1,241	
Outreach	806	737	-	-	1,543	1,210	
Discretionary Fund Payments	-	-	-	-	-	100	
the Fellowship	-	430	-	-	430	-	
Contributions to the Church	-	-	-	-	-	600	
Special Collections Paid Over	-	-	-	-	-	226	
	49,539	6,841	-	-	56,380	67,157	
Governance costs							
Bookkeeping Fees	918	-	-	-	918	-	
Independent examiner's fees	-	-	-	-	-	-	
	918	-	-	-	918	-	
Other payments							
Purchase of assets	-	-	-	-	-	-	
Purchase of investments	-	-	-	-	-	-	
	-	-	-	-	-	-	

Liberton Northfield, Edinburgh

Notes to the Accounts (cont.)

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 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) £35,269.

	2022 £	2021 £
6. Collections for Third Parties		
Butterfly trust	-	226
Ukraine	1,248	-
	<u>1,248</u>	<u>226</u>

		2022 £	2021 £
7 Investments			
Margaret Gibson Bequest	Balance B/F	12,487	11,422
Church of Scotland Investments			
Trust - Growth Fund	Gain / (Loss)	(1,001)	1,065
(cost £5,000)			
	Balance	<u>11,486</u>	<u>12,487</u>

8. Restatement of Prior Year

The 2021 figures have been restated to exclude the income and fund balance on the Revenue Account held by the General Trustees on behalf of the congregation, which is shown in the Appendix to the Accounts.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2022 £	2021 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>12,317</u>	<u>13,277</u>
Market Value of Balances at 31 December	<u>7,998</u>	<u>7,998</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>470</u>	<u>230</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>1,134</u>	<u>1,128</u>