

**The Church of Scotland
Tron Kirk (Gilmerton & Moredun), Edinburgh, Church of
Scotland**

**FINANCIAL STATEMENT
OF
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 31 DECEMBER 2022**

**Congregation No: 010108
Charity No: SC 009274**

Reference and Administrative Information

Charity Name: **Tron Kirk (Gilmerton & Moredun), Edinburgh**

Charity Registration Number: **SC 009274**

Congregational Reference Number: **010108**

Contact Address: **6/8 Craigour Gardens**
Edinburgh
EH17 7NX

Trustees:

Kirk Session

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

(appointed August 2022)

Principal Office Bearers

Minister:

[REDACTED]

Ordained Local Minister:

[REDACTED]

Deacon:

[REDACTED]

Joint Session Clerks

[REDACTED]

Church Treasurer

[REDACTED]

[REDACTED]

Independent Examiner:

[REDACTED]
Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Bankers:

Royal Bank of Scotland
63 High Street
Dalkeith
EH22 1JA

Tron Kirk (Gilmerton and Moredun), Edinburgh

Trustees' Annual Report

Year Ending 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. 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.

The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The members of the Kirk Session are listed on page 1.

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.

Achievements and Performance

Continue to live-stream on a Sunday as well as in person worship in Tron Moredun at 10.30am and Gilmerton at 5.00pm.

Re-establishment of Messy Church monthly.

Community lunches restarted.

The uniformed organisations Rainbows, Brownies and Boys Brigade continue on a Friday and we are grateful to our deaconess [REDACTED] for this.

Bridges to Freedom our addiction/recovery group runs in person and Joe our Bethany Christian Trust worker has carried out many one-to-one conversations with the clients.

The bible study group meets weekly in person and on zoom for those who cannot attend.

All throughout the year we have provided pastoral care for Church members and non-church members and have carried out 11 funerals in Moredun and Gilmerton.

Tron Kirk (Gilmerton and Moredun), Edinburgh

Trustees' Annual Report (continued)

Year Ending 31 December 2022

We look forward in faith to this year of 2023 when the Presbytery Plan is produced as there will be changes and challenges to face within the South East Edinburgh Area.

Toastie Tuesday in partnership with all local Church of Scotland congregations continues, providing a nutritious and modestly priced lunchtime drop in at Liberton Northfield Church for up to 180 teenagers from the local Liberton High school which the young folk really appreciate.

Thank you again for all that you do at OSCR and to all the folks at Tron Kirk who do so much and give of themselves their talents time and energy to ensure that the Church is seen and felt to be doing our part in this community.

Financial Review

As with many churches 2022 was really a recovery year following the restrictions being lifted after the Covid 19 Pandemic. However, there have been other factors which have affected the financial situation of the church. There is an ongoing cost of living crisis and uncertainty in the economy having an effect on the value of investments.

The overall income on all funds for 2022 was £104,838 (2021 £60,938), expenses were £124,413 (2021 £74,320). This included the mini bus purchase. For the general fund the income was £40,326 (2021 £37,256) and expenses were £49,031 (2021 £44,470). There has been a small increase in General fund income which is also reflected in the expenditure.

There has been a marked increase in the restricted fund income to £62,302 (2021 £15,906). This is as a result for an increase in giving to the Food bank (Basics Bank) and a donation to hardship from the Corra Foundation. In addition funds were received for the purchase of a minibus from the TOR Foundation. This minibus was purchased and is continuing to be used.

The church had its usual maintenance contracts but no major repairs were carried out. We continued to support Outreach work to Friends International, £550 and Gracemount Church £600.

The move to the new manse was completed with some additional costs of that move being paid from the Manse Fund.

Tron Kirk (Gilmerton and Moredun), Edinburgh

Trustees' Annual Report (continued)

Year Ending 31 December 2022

Reserves Policy

Although there is no formal policy concerning reserves, at the end of the year the congregation held funds as described below:


	Cash & Bank	Investments
Unrestricted	£19,244	£271,388
Designated	£15,227	£34,852
Restricted	£30,893	£0
	£65,364	£306,239

In addition, the General Trustees of the Church of Scotland hold Restricted Fabric Funds of £48,137 and a temporary fund of £18,160. Both on behalf of the congregation.

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: 08/03/23

Independent Examiner's Report to the Trustees of Tron Kirk (Gilmerton & Moredun), Edinburgh, Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 to 11.

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to

Name

[REDACTED]

Address:

Hollis Accounting limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date

9 March 2023

Tron Kirk (Gilmerton & Moredun), Edinburgh
Receipts and Payments Accounts
Year ending 31st December 2022


	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	2022	2021
	4	£	£	£	£	£
Receipts						
Donations (incl Gift Aid)		17,742	0	527	18,269	21,206
Donations (Basics Bank)		0	0	15,936	15,936	9,074
Activities for generating funds		17,056	0	0	17,056	10,067
Grants received		0	1,500	45,250	46,750	12,984
Bank & Deposit Interest		0	0	0	0	0
Investment Income		5,528	710	0	6,238	6,829
Third party receipts		0	0	589	589	778
Other income - General Trustees		0	0	0	0	0
Total Receipts		40,326	2,210	62,302	104,838	60,938
Payments	5					
Charitable activities		48,009	3,705	31,678	83,391	73,271
Costs of generating funds		62	0	0	62	89
Governance costs		960	0	0	960	960
Total Payments		49,031	3,705	31,678	84,413	74,320
Excess of Receipts over Payments before Sale/ Purchase of Investments		(8,704)	(1,495)	30,624	20,424	(13,382)
Sale/ Purchase of Investments						53,778
Sale/ Purchase of Fixed Assets				(40,000)	(40,000)	
Excess of Receipts over Payments		(8,704)	(1,495)	(9,376)	(19,576)	40,396

Tron Kirk (Gilmerton & Moredun), Edinburgh
Statement of Balances
as at 31st December 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Balances brought forward	27,948	16,722	40,270	84,940	44,545
Movement in Year:					
Surplus (deficit) for the year	(8,704)	(1,495)	30,624	20,424	(13,382)
Sale/ Purchase of Investments	0	0	0	0	53,778
Sale/ Purchase of Fixed Assets			(40,000)	(40,000)	
Balances carried forward	19,244	15,227	30,894	65,364	84,940
Bank & Deposit Balances	9				
Current Accounts	19,124	15,227	29,594	63,945	81,346
Deposit Accounts	0	0	0	0	0
Cash on hand	252.97	0	1,299	1,552	3,594
Uncleared transaction	(133)	0	0	(133)	0
Balances at 31st December 2022	19,244	15,227	30,893	65,364	84,940
Investments at Market value	8				
(Cost £268,079)	271,388	34,852	0	306,239	342,534
Assets	10				
Receivables	4,347	0	0	4,347	4,739
Liabilities	11				
Accruals	660	0	0	660	960

The Accounts were approved by the Kirk Session and Financial Board on

For and on behalf of the Kirk Session and Financial Board

Session Clerk 

Treasurer 

Date: 8/03/2023.....

Tron Kirk (Gilmerton & Moredun), Edinburgh**Notes to the Accounts for the Year ending 31st December 2022****1. Accounting Policy**

The Accounts have been prepared on a receipts and payments basis in accordance with Church of Scotland Regulations

2. Trustee Remuneration and Related Party Transactions**a) Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers'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 fifth and subsequent years was £35,269.

b) Benefits

During the year the Ministers received expenses of £ 2331 (2021: £3948) and council tax of £ 3178 (2021: £3384) was paid for the Manse. Manse phone and broadband costs £530, (2021: £545)

c) Income from Trustees

Voluntary donations received from Trustees during the year amounted to £3321 (2021: £2668)

3. Movement in Funds

	At 1st Jan	Receipts	Payments	Sale of Investments	As at 31 Dec
	£	£	£	£	£
Unrestricted Funds					
General Fund	27,948	40,326	49,031	0	19,244
	27,948	40,326	49,031	0	19,244
Designated Funds					
Manse Fabric Fund	10,472	710	3,705	0	7,477
Bridges to Freedom	6,250	1,500	0		7,750
	16,722	2,210	3,705	0	15,227
Restricted Funds					
Norman W McMillan fund	12,643	0	7,423	0	5,220
Basics Bank	11,127	15,936	13,918	0	13,145
Flower fund	71	0	71	0	0
Benevolent Fund	2,820	0	303	0	2,517
Young Peoples Fund	7,299	527	2,116	0	5,710
Murrie Legacy for Hymn Books etc	991	0	501	0	490
Other Grants	5,000	45,250	46,440	0	3,810
Other Restricted items	318	589	906	0	1
	40,270	62,301	71,678	0	30,893
Total funds	84,940	104,838	124,413	0	65,364

Description of funds**Designated funds:**

Manse Fabric Fund: The Trustees hold invested funds designated for the maintenance of the Manse.

Bridges to Freedom Fund: This is a partnership with Bethany Christian Trust to help people in the South East Edinburgh who are wrestling with addiction.

Restricted funds:

Norman W McMillan Fund: To be used to meet expenditure for worship and mission purposes for the benefit of the congregation

Basics Bank: To provide food and supplies for people in the community

Flower Fund: To provide flowers for display during worship.

Benevolent Fund: To provide assistance to members in need.

Young Peoples Fund: Income of this fund is to be used for the benefit of work with young people.

Murrie Legacy for Hymn Books and Music: To provide hymn books and music for the congregation.

Other Grants: Hardship Grant from Corra Foundation received additional funds of £5250.

This fund was partially given out in 2022.

Other grants also includes money given for the purchase of a minibus from the TOR Foundation

Other Restricted items: The figures shown relate to donations for specific purposes and the expenditure associated with them. All remaining balances were paid over to the charities.

Tron Kirk (Gilmerton & Moredun), Edinburgh

Notes to the Accounts for the Year ending 31st December 2022 contd.

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
4. Analysis of Receipts					
Voluntary Income					
Congregational Offerings:					
Freewill offerings	4,487	0	0	4,487	3,286
Open Plate offerings	2,013	0	0	2,013	824
Gift Aid elig ble offerings	6,418	0	0	6,418	8,387
Gift Aid tax recovery	3,250	0	969	4,219	2,831
Donations	1,340	0	0	1,340	5,710
Donations - National Giving Day	0	0	0	0	98
Penny Jar	0	0	0	0	0
Holiday Club	0	0	0	0	0
Flower fund	233	0	0	233	70
Messy Church	0	0	0	0	0
Sunday School	0	0	0	0	0
Food Bank	0	0	14,967	14,967	9,074
Young Peoples Fund	0	0	527	527	0
	17,742	0	16,463	34,205	30,280
Activities for generating funds					
Outside use of the halls	14,855	0	0	14,855	8,910
Sunday morning teas & coffee	313	0	0	313	96
Fairs & Coffee mornings	1,265	0	0	1,265	1,061
Social committee fundraising	623	0	0	623	0
	17,056	0	0	17,056	10,067
Grants Received					
Hope Trust - Bridges to Freedom	0	1,500	0	1,500	7,000
Covid Fund	0	0	0	0	984
Corra Foundation - Hardship	0	0	5,250	5,250	5,000
TOR Founation	0	0	40,000	40,000	0
Mission & Worship Grant	0	0	0	0	0
Other	0	0	0	0	0
	0	1,500	45,250	46,750	12,984
Other receipts					
Investment Income	5,528	710	0	6,238	6,829
Bank interest	0	0	0	0	0
Income for third parties	0	0	589	589	778
Other income:	0	0	0	0	0
Temporary Funds	0	0	0	0	0
Consolidated Fabric Fund:	0	0	0	0	0
Capital fund	0	0	0	0	0
Income fund	0	0	0	0	0
	5,528	710	589	6,827	7,607
Total Receipts	40,326	2,210	62,302	104,838	60,938

Tron Kirk (Gilmerton & Moredun), Edinburgh

Notes to the Accounts for the Year ending 31st December 2022 contd.

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
5. Analysis of Payments					
Charitable Activities:					
National Ministry & Mission					
Ministries & Mission Allocation	11,829	0	0	11,829	13,303
Presbytery Dues	551	0	0	551	381
	<u>12,380</u>	<u>0</u>	<u>0</u>	<u>12,380</u>	<u>13,684</u>
Local Staffing Costs					
Ministers' expenses	2,331	0	0	2,331	3,948
Pulpit Supply	300	0	0	300	0
Mission Worker	0	0	7,423	7,423	6,933
Honoraria	500	0	0	500	650
	<u>3,131</u>	<u>0</u>	<u>7,423</u>	<u>10,554</u>	<u>11,531</u>
Manse Fabric Costs	0	3,705	0	3,705	7,758
	<u>0</u>	<u>3,705</u>	<u>0</u>	<u>3,705</u>	<u>7,758</u>
Building costs					
Fabric repairs & maintenance	5,227	0	0	5,227	2,337
Cleaning & Grass Cutting	6,277	0	0	6,277	5,305
Heat & Light	7,061	0	0	7,061	6,432
Insurances	4,833	0	0	4,833	3,670
Manse Council Tax	3,179	0	0	3,179	3,384
Telephone & Broadband	592	0	0	592	895
	<u>27,169</u>	<u>0</u>	<u>0</u>	<u>27,169</u>	<u>22,023</u>
Other Local costs					
Mission & Worship	0	0	0	0	624
Young Peoples Fund	0	0	2,116	2,116	1,405
Office expenses	205	0	158	363	1,023
Hardship	80	0	6,744	6,823	0
Food Bank	0	0	13,898	13,898	7,521
Outreach & Flowers	1,706	0	90	1,797	1,958
Bank charges	229	0	0	229	225
Third parties	0	0	907	907	496
Bookkeeping/ Administration	1,268	0	0	1,268	0
Other expenses	1,841	0	343	2,184	774
Bridges to Freedom	0	0	0	0	4,250
Exceptional costs	0	0	0	0	0
	<u>5,329</u>	<u>0</u>	<u>24,255</u>	<u>29,584</u>	<u>18,275</u>
Total cost of Charitable activities	<u>48,009</u>	<u>3,705</u>	<u>31,678</u>	<u>83,391</u>	<u>73,271</u>
Cost of Activities to generate funds	<u>62</u>	<u>0</u>	<u>0</u>	<u>62</u>	<u>89</u>
Governance costs					
Independent Examiner's Fee	960	0	0	960	960
Total Payments	<u><u>49,031</u></u>	<u><u>3,705</u></u>	<u><u>31,678</u></u>	<u><u>84,413</u></u>	<u><u>74,320</u></u>

Tron Kirk (Gilmerton & Moredun), Edinburgh**Notes to the Accounts for the Year ending 31st December 2022 contd.****6. Fixed Assets:****Heritable Properties**

The charity has the right to occupy and use for its charitable objectives 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.

The purchase of the new manse on Fordell Road was completed in December 2022 with the intention to sell the Gilmerton manse during 2023. A loan was made by the General Trustees to make this purchase as reflected in the appendix.

Gilmerton Church, 17 Ravenscroft Street, Edinburgh, EH17 8QJ

Gilmerton Manse, 4 Fordell Road, Edinburgh, EH17 8XZ

Tron Church, 6/8 Craigour Gardens, Edinburgh, EH17 7NX

Tron Church Hall, 6a/8a Craigour Gardens, Edinburgh EH17 7NX

Other Fixed Assets

The Church Received a Grant Fund of £40,000 for the purchase of minibus from the TOR Foundation.

This was purchased at a cost of £40,000

7. Funds held by the Church of Scotland General Trustees:

These funds are shown in the Appendix

8. Fixed Assets: Investments Valuations**Church of Scotland Unit Trusts**

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Growth Fund units					
Manse Fabric fund		34,852		34,852	38,982
Norman W McMillan fund				0	0
Benevolent fund				0	0
General Congregational Purposes	271,388			271,388	303,552
Murrie Legacy for hymn books & music				0	0
	271,388	34,852	0	306,239	342,534

9. Bank and Deposit Balances:

	2022 £	2021 £
Congregational Account	63,945	81,346
Corra Foundation - Cash	560	1,700
Tea fund float	92	13
Flower float	61	45
Basics Bank	739	1,836
Other Cash Floats	100	0
Uncleared transaction	(133)	
	65,364	84,940

10. Receivables

	2022 £	2021 £
Gift Aid	4,347	4,219
Hall Let	0	520
	4,347	520

11. Accruals

	2022 £	2021 £
Independent Examiner's Fee	660	960
	660	960

APPENDIX
FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND TRUSTEES

	2022	2021
	£	£
REVENUE ACCOUNT		
Balance as at 31 December	297	50
CAPITAL ACCOUNT		
Balance as at 31 December	47,840	47,840
TEMPORARY ACCOUNT		
Balance as at 31 December	(18,160)	0