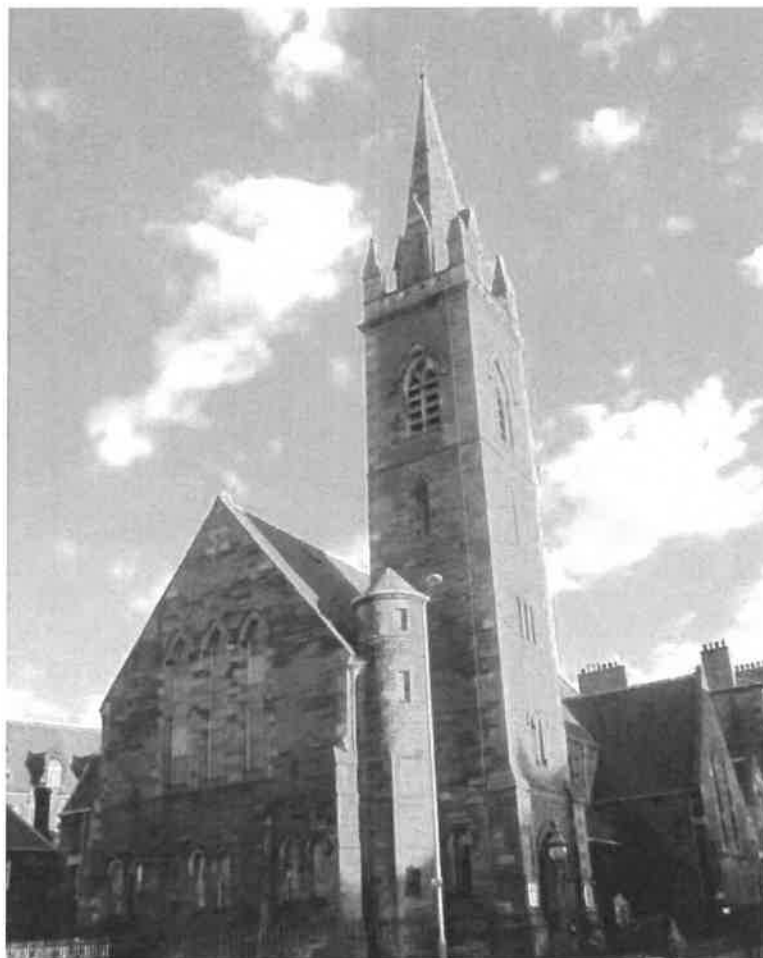


Leith St Andrew's Church of Scotland, Edinburgh



ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2017

Congregation No: 010050

Scottish Charity No: SC012680

www.leithstandrews.org

Leith St Andrew's Church of Scotland, Edinburgh
Year ended 31st December 2017

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Leith St Andrew's Church of Scotland

Trustees' Report

Year ended 31st December 2017

The Trustees present the Annual Report and Accounts for Leith St Andrew's Church of Scotland, Edinburgh for the year ended 31st December 2017. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the General Assembly Regulations for Congregational Finance and the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16 July 2014.

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.

We are a congregation of 189 people. Our parish covers an area of 2-3 square miles with a total population of approximately 7,500. It is a mainly residential area with a few shops and businesses with a total of 4 care establishments, comprising 3 primary schools and 1 secondary school. In addition to Sunday worship, we have many activities taking place in our premises, which sees some 400 adults and children from our local community passing through our doors each week.

Mission and Purpose

As a worshipping community we seek to learn, deepen faith and spirituality, embrace new friendships, serve, and promote social justice through our deeds and actions. We desire that the church will always be a place of welcome. Our purpose is to love God and love our neighbours.

Ministry

Rev. Rob Mackenzie has been the minister of Leith St Andrew's since February 2013.

As Minister, he seeks to develop the mission, vision, and goals of the church, along with the elders/trustees of the Kirk Session and Task Groups. The personal and professional development and discipleship of elders and members of congregation is important and always on-going. He also works collaboratively with the other One Church for Leith ministers, encouraging closer links between the Congregations, and looking at ways to work more closely together.

Pastoral duties include: visiting those in hospital, sheltered housing and care homes; the conducting of funerals, and; the provision of pastoral care to the bereaved. In this, the minister is assisted by elders and a pastoral care team.

The 5 Building Blocks of our Mission are about outreach, both within and out with the worshipping community:

1. Worship 2. Service 3. Fellowship 4. Evangelism 5. Discipleship

Our values reflect the values of Jesus from Journey to Growth:-

Focusing vision (purpose, values)

Sharing faith values (what, where, how)

Building local partnerships (engagement)

Nourishing daily living (discipleship)

1. Worship

Worship takes place on Sunday mornings, at Oasis of Peace (midweek) and Messy Church (monthly on Thursday late afternoons for families). Additional Services are held during Advent, Christmas and Holy Week. Joint services are held with other congregations as part of the One Church for Leith initiative. These include: Leith Festival Worship, an Epiphany service, and the annual Seafarers Service. In April 2017, the Capital Concert Band performed a Songs of Praise event in the church.

The quality of worship presentation is of a high standard, flexible, and participatory: a mix of traditional and contemporary. Oasis of Peace - a more contemplative form of worship - has a small but regular group of attendees, including some from outwith our congregation. Members are always encouraged to become more involved in worship. Worship is enhanced by large screens displaying hymns, readings, responses, and media clips.

On occasion, members of the congregation lead and participate in All Age Worship, along with other special services. Volunteers are on hand to provide crèche facilities if required, enabling young families to attend worship. Musicians from the congregation take part in worship on an occasional basis, alongside the church's musical director.

2. Service

The church halls are well used by:

Organisations: Rainbows, Brownies, Guides and the Guides Senior Section, "Young at Heart".

Community Groups: Playgroup, Probus Men's Club, Mary Phelan Dance School, Line Dance Club, Trefoil Guild, Capital Concert Band, The Claremont Players music group, Melody Mummies (Maternity Leave Choir), Links Community Council, and two addiction support groups.

Additionally, the church was used by Neu Reekie for a music & poetry event.

In December 2017, the congregation sent 135 gift filled shoe boxes to Eastern Europe as part of Operation Christmas Child. Working with Leith Churches Together we supported their Woolly Hats for Seamen projects.

We have begun investigating the development of a Twinning arrangement through the Church of Scotland World Mission Council.

The congregation continues to support the homeless through involvement with the Bethany Care Shelter. We hold an annual Coffee & Carols event in order to financially support our work with Bethany.

A Food Bank (under the auspices of Trussell Trust) is operated by the 4 Church of Scotland Congregations in Leith and also St Margaret's Church in Restalrig Village. The Food Bank is open every day, with our premises used twice weekly, and staffed by volunteers from our congregation and others.

The congregation supports people in the community during times of crisis and life transition.

3. Fellowship

As a congregation, we continue to be aware of the needs of people both within and beyond the congregation. There is a good support system in place, with people quick to give support of a practical nature and through prayer.

There is always a greeter on duty at the door to welcome people on a Sunday, particularly looking out for visitors.

Social events are held throughout the year. A fellowship meal is provided on Maundy Thursday prior to the Maundy service in conjunction with the other One Church for Leith congregations. This year we shared with our friends at Pilrig St Paul's Church.

The congregation seeks to be accepting of people for who they are and are continually looking to improve communication with newcomers by involving people in their areas of interest and making best use of people's strengths and skills.

4. Evangelism

The church's website, emails, leaflets, magazines, regularly updated notice boards, and church bells all serve to tell the community something about church life in Leith St Andrew's. Our website is regularly updated, and our Facebook page has a small but growing following.

Messy Church for young families brings 20-30 adults and children to church on the last Thursday of every month. Families see Leith St Andrew's as their church. This is mission on the doorstep, welcoming families who are new to the neighbourhood and church.

We are looking into employing a Youth Worker with North Leith Church, who would work in Leith Academy as well as in churches. We have applied for funding through the Go For It fund.

Involvement in community events has been an important part of evangelism, such as the Leith Festival, which is jointly held with other local churches.

5. Discipleship

During Lent, a discussion course was held, led by the minister. This was open to all churches in Leith. The course encouraged attendees to look at their faith, using clips from the film *The Theory of Everything*. Attendees were encouraged to examine their beliefs and to share their faith. At Easter, we joined with the other Leith churches' congregations in worship during Holy Week, with different congregations each taking turns to hold a service during the week. At Leith St Andrew's, we led the service on Wednesday of Holy Week.

Success Factors to achieving growth:

- Relevance of preaching and worship styles and patterns
- Quality of worship
- Warmth of welcome and friendliness of the people
- Inclusive in our diversity
- Presence of all ages
- Possibility to belong to a family
- Range of children's programmes
- Sincere pastoral care

We wish for our worship, stewardship, and church building to continue to be relevant for 21st Century.

Achievements and Performance

In terms of our overall performance, the Minister, elders, and members of the Congregation have continued to work well in sharing our vision, supporting, and nurturing one another. In terms of our Kirk Session, there is a sense of inclusiveness, owing to everyone being involved in the on-going witness and mission.

Chaplaincy: we work alongside three primary schools, with whom we maintain a strong relationship – one through assemblies and classwork and the other two through assemblies. They also use the church building for special assemblies.

Pastoral Care: flowers from the Sunday worship service are distributed weekly. There is a Young at Heart club for those 60 years and over within the church and wider community. A member of the Pastoral Care Team is available once each month for people to pass on any information. Our new groupings arrangements continue to work well, enabling us to focus on those members who are most in need of visiting and support. At Christmas, we distributed shortbread and Christmas cards to members of the congregation who are elderly, infirm, or ill.

Children's Groups Celebration Service: we held a service to celebrate the work of organisations working with children in Autumn. We were joined by members of the various stages of Girl Guides and dancers from Mary Phelan School of Dance. Many parents attended what was a lively and enjoyable service.

Alternative worship: in conjunction with Alex McAspurren (minister at North Leith), our minister Rob Mackenzie has been running a form of alternative worship at a local café, aimed at those who do not normally attend church. Although numbers so far have been small, it has been enjoyed by those in attendance and the intention is to continue for the present.

Property: property work this year has mainly comprised maintenance and ongoing repairs in order to ensure that the church, halls, and manse are kept in a good condition.

The Manse was repainted. We changed the hall corridor doors to be compliant with fire regulations, and installed alarms. The gas boilers required some major work which was not covered by the maintenance agreement. Electrical repairs and improvements to lighting were carried out. An unattractive area to the side of the Easter Road hall entrance was cleared, and plants were installed. Additionally, bike racks were fitted, and children's tables and chairs were purchased.

The gutters are now regularly cleared out in order to prevent leaks, and minor repairs have been carried out on the hall's roofs to ensure that the building is kept water tight.

Our rental property at Easter Warriston has a good tenant who is taking care of the property. This year, extra cupboards were fitted in the utility room, the fridge/freezer was replaced, and repairs were carried out on the driveway.

Mission & Outreach: our Young at Heart Club for senior citizens within the church and local community meets throughout the year and enjoys a variety of speakers.

Our congregation generously supports the work of organisations such as Christian Aid, this year raising £345 during Christian Aid Week.

The congregation continues to support UNICEF through the Jars of Grace appeal. Other donations throughout the year were sent to Malawi, Lung Foundations, Hopscotch, Cancer Care, and Bethany Christian Aid.

Members of the congregation regularly donate food for the Foodbank, with a special collection at Harvest time. They also help with special corporate collection days at a local Tesco store.

Fundraising: for this year's Leith Fayre, we asked members of the congregation to donate items for an "Everyone's A Winner" stall. This was very successful, raising £367 for church funds. Coffee mornings were run by our Young at Heart group, with the money raised being donated to Leith Primary School. The Claremont Players music group donated £305 to the Edinburgh Cancer Centre, in addition to donating to church funds. We held our usual Christmas coffee morning in December, which was enjoyed by those who attended. Home collection of loose change in "Honey Pots" is now a regular source of fundraising, as are donations for teas on Sunday mornings.

One Church for Leith Group: this group, comprising members of all the Leith Church of Scotland congregations, is investigating ways for the churches to move forward together in Leith.

Financial Review

The accounts show a net surplus of £2,387 (2016: £8,058). Meeting the annual running costs each year with income continues to be a challenge.

We have 42 people who have been issued with FWO envelopes and 44 people giving regularly by Standing Order. 15 elderly and housebound people are on the Box Scheme, where they put their offering into a box and this is collected by the Elder. We claimed Gift Aid for 69 people.

Income from Hall Rental remains a valuable source of income, raising £13,053 (2016: £11,558).

Fabric expenditure was £12,074 (2016: £10,236).

Our rented house in Easter Warriston, held as an investment, netted income of £10,142 (2016: £5,796).

We received one legacy during the year (this being a second donation from the Estate of the Late Sigrid Lithgow).

Our Properties at Easter Warriston and Lochend Road were revalued, with the estimate market value of each being £400,000.

We are grateful to Neil J Morrison C.A. of Campbell Dallas Limited for donating his independent examination.

Risk Management

The Trustees have considered issues associated with the risks to the charity. A falling membership means falling income, and fewer people to share the tasks associated with the day-to-day running of the church.

We are actively looking at sharing worship and resources with the other 3 Church of Scotland Congregations in Leith through the One Church for Leith Group.

We consider that we have adequate Reserves to cover Fabric expenditure. Operational costs run at a small surplus.

Reserves Policy

The Trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees policy to hold reserves of approximately 3 months of expenditure.

At the year end, unrestricted reserves of £127,147 within the General Fund covers expenditure for 14 months.

The gain from the sale of St Thomas Junction Road, held within the C of S Trustees, and the Manse at Easter Warriston, can be used to fund any unforeseen Fabric expenditure.

Structure, Governance and Management

Leith St Andrew's Church is an OSCR (Office of Scottish Charity Regulator) registered charity (charity number SC012680) and is administered in accordance with the terms of the Model Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The Kirk Session members 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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery.

The Kirk Session is responsible for the affairs within the church, both spiritual and temporal. It meets 6 times a year. The Kirk Session has management responsibility for teams which draw on the gifts of the congregation to cover all aspects of our life together. These teams are: Worship, Finance, Property, Pastoral Care, and Fundraising.

Reference and Administrative Information

Trustees: Kirk Session

Jean Aldred, Joanne Baird, Steve Baird, Margaret Burns, Janet Burgess, Linsey Burgess, Bob Cowe, Cath Cowe, Tracy Coyle, Helen Gray, Margaret Henderson, Ian Ireland, Norman Kinnear, Ewan Lawson, Stuart Lithgow, Karen McCabe, Walter McGillivray, Valerie McIntosh, Catherine O'Farrell, David Rodgers, Kathleen Scotland, Heather Scott.

Principal Office-bearers:

Minister	Rev. Rob Mackenzie
Session Clerk	Joanne Baird
Deputy Session Clerk	Stuart Lithgow
Finance Convenor	Jean Aldred
Church Treasurer	Christine Peace

Principal Office

Charity Name: Leith St Andrew's Church of Scotland, Edinburgh

Charity Registration Number: SC012680

Congregation Reference No: 010050

Contact Address held by
Charity Regulator: c/o Treasurer
35 Clarebank Crescent
Edinburgh
EH6 7NL

Church Address: 410/412 Easter Road
Edinburgh
EH6 8HT

Independent Examiner: Neil Morrison C.A.
Campbell Dallas Limited
5 Whitefriars Crescent
Perth
PH2 0PA

Bankers: Bank of Scotland
13 Newkirkgate
Leith
Edinburgh
EH6 6AD

Trustee's Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the method and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf:

Mrs Joanne Baird
Session Clerk

Date

Independent Examiner's Report to the Trustees of Leith St Andrew's Church of Scotland, Edinburgh

I report on the accounts of the charity for the year ended 31st December 2017

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's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (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 8 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.

Neil Morrison C.A.
Campbell Dallas Limited
5 Whitefriars Crescent
Perth
PH2 0PA

Date

Leith St Andrew's Church of Scotland, Edinburgh
Statement of Financial Activities
Year ended 31 December 2017

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
Income and endowments from:						
Donations & legacies	1	65,539			65,539	70,428
Charitable activities	2	2,745			2,745	3,957
Other trading activities	3	23,195			23,195	17,354
Investments	4	6,064		1,260	7,324	7,349
Other income	5	91			91	4,232
Examiner's Fees - donated		1,440			1,440	1,680
Receipts from General Trustees		4,779			4,779	5,384
Total Income		<u>103,853</u>	<u>0</u>	<u>1,260</u>	<u>105,113</u>	<u>110,384</u>
Expenditure:						
Raising Funds	6	181		0	181	170
Charitable activities	6	101,742		803	102,545	102,156
Total Expenditure		<u>101,923</u>	<u>0</u>	<u>803</u>	<u>102,726</u>	<u>102,326</u>
Net income/(expenditure) before gains and losses on investments		<u>1,930</u>	<u>0</u>	<u>457</u>	<u>2,387</u>	<u>8,058</u>
Net gains/(losses) on investments	10	6,114		3,252	9,366	4,002
Revaluation of Properties	9 & 11	205,000			205,000	
Net income/(expenditure)		<u>211,114</u>	<u>0</u>	<u>3,252</u>	<u>214,366</u>	<u>12,060</u>
Net movement in funds		<u>213,044</u>	<u>0</u>	<u>3,709</u>	<u>216,753</u>	<u>12,060</u>
Reconciliation of funds:						
Total funds brought forward		<u>829,948</u>	<u></u>	<u>62,826</u>	<u>892,774</u>	<u>880,714</u>
Total funds carried forward		<u>1,042,992</u>	<u>0</u>	<u>66,535</u>	<u>1,109,527</u>	<u>892,774</u>

Leith St Andrew's Church of Scotland, Edinburgh
Balance Sheet at 31 December 2017

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2017 £	2016 £
Fixed Assets						
Tangible Fixed assets	9	400,000			400,000	320,000
Investments	10	138,295		40,781	179,076	169,710
Investment properties	11	400,000			400,000	275,000
		<u>938,295</u>	0	40,781	<u>979,076</u>	<u>764,710</u>
Current Assets						
Debtors	12	5,520			5,520	6,915
Bank and cash		15,731		25,754	41,485	38,209
CofS Deposit Fund		83,446			83,446	82,940
		<u>104,697</u>	0	25,754	<u>130,451</u>	<u>128,064</u>
Creditors						
Falling due within one year	13					0
Falling due after more than one year						0
		<u>0</u>	0	0	<u>0</u>	<u>0</u>
Net Current Assets		104,697	0	25,754	130,451	128,064
Net Assets	14	<u>1,042,992</u>	0	66,535	<u>1,109,527</u>	<u>892,774</u>
The funds of the charity:						
Endowment funds	15			66,535	66,535	62,826
Unrestricted Funds	15	1,042,992			1,042,992	829,948
Total Charity funds		<u>1,042,992</u>	0	66,535	<u>1,109,527</u>	<u>892,774</u>

The accounts were approved by the Kirk Session (Trustees) on 28th February 2018 and signed on their behalf by:

Session Clerk

Treasurer

Leith St Andrew's Church of Scotland, Edinburgh
Statement of Cash Flows
Year Ended 31 December 2017

	Note	Total Funds 2017 £	Total Funds 2016 £
Net cash used in operating activities	16	-	3,387
Cash flows from investing activities:			
Interest and dividends		6,064	6,089
Net cash provided by investing activities		6,064	6,089
Cash flows from financing activities:			
Repayment of borrowings			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		3,782	9,476
Cash and cash equivalents brought forward		121,149	111,673
Cash and cash equivalents carried forward		124,931	121,149

Leith St Andrew's Church of Scotland, Edinburgh

Year ended 31 December 2017

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Funds

Funds are classified as either restricted funds, endowment funds, or unrestricted funds, and are defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable, and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised as expenditure in the period of receipt.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including any Church, Halls & Manse 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 charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Leith St Andrew's Church, Edinburgh is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Leith St Andrew's Church of Scotland, Edinburgh
Notes forming part of the financial statements
Year ended 31 December 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	2016 £
1 Donation & Legacies					
Offerings	47,496			47,496	48,802
Tax recovered on Gift Aid	10,820			10,820	10,760
Legacies	3,055			3,055	7,000
Gift appeal	1,465			1,465	2,555
Donations	2,240			2,240	500
Other	463			463	811
	<u>65,539</u>	<u>0</u>	<u>0</u>	<u>65,539</u>	<u>70,428</u>
Income from Donations and legacies was £65,539 (2016: £70,428) of which £65,539 (2016: £70,428) was unrestricted.					
2 Income from charitable activities					
Weddings & funerals	340			340	1,173
Fundraising & BB Memorial	2,240			2,240	2,627
Night shelter donations	165			165	157
	<u>2,745</u>	<u>-</u>	<u>0</u>	<u>2,745</u>	<u>3,957</u>
Income from charitable activities was £2,745 (2016: £3,957) of which £2,545 (2016: £3,957) was unrestricted.					
3 Income from other trading activities					
Use of premises	13,053			13,053	11,558
Net income from EW manse	10,142			10,142	5,796
	<u>23,195</u>	<u>0</u>	<u>0</u>	<u>23,195</u>	<u>17,354</u>
Income from other trading activities was £23,195 (2016: £17,354) of which £23,195 (2016: £17,354) was unrestricted.					
4 Investment income					
Deposit Fund interest	506			506	531
Dividends received	5,558		1,260	6,818	6,818
	<u>6,064</u>	<u>0</u>	<u>1,260</u>	<u>7,324</u>	<u>7,349</u>
Total investment income was £7,324 (2016: £7,349) of which £6,064 (2016: £6,089) was unrestricted.					
5 Other income					
Money recovered from BB Debt	91			91	4,232
	<u>91</u>	<u>0</u>	<u>0</u>	<u>91</u>	<u>4,232</u>

Leith St Andrew's Church of Scotland, Edinburgh
Notes forming part of the financial statements
Year ended 31 December 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017	Total 2017 £	2016 £
6 Analysis of Expenditure					
Raising Funds					
Offering Envelopes	181			181	170
	<u>181</u>	<u>0</u>	<u>0</u>	<u>181</u>	<u>170</u>
Charitable Activities					
Ministries and Mission Allocation	54,244			54,244	51,075
Presbytery Dues	961			961	1,017
Worship & Christian Education	572			572	595
Pulpit Supply	220			220	110
Pianist	2,850			2,850	2,750
Council Tax	2,510			2,510	2,298
Heating & Lighting	9,647			9,647	9,668
Insurance	6,152			6,152	6,206
Other Buildings Costs	5,347			5,347	5,891
Office Phone/Internet	348			348	351
PR & Communications	297			297	2,438
Leith Churches Together	120			120	209
One Church	197			197	200
Other expenses	2,801			2,801	1,338
LSA Fabric	12,074			12,074	10,236
Legacy expenditure	0			0	4,156
Children Ministry & Playgroup	1,962			1,962	0
Independent Examiners Fee	1,440			1,440	1,680
Benevolent Fund	0		803	803	1,938
	<u>101,742</u>	<u>0</u>	<u>803</u>	<u>102,545</u>	<u>102,156</u>
Total	<u>101,923</u>	<u>0</u>	<u>803</u>	<u>102,726</u>	<u>102,326</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £102,726 (2016: £102,326) of which £101,923 (2016: £100,388) was unrestricted and £803 (2016: £1,938) was endowment.

7 Staff costs and numbers

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 £26,644 and the maximum stipend (in fifth and subsequent years of service) was £32,743.

Leith St Andrew's Church of Scotland, Edinburgh
Notes forming part of the financial statements
Year ended 31 December 2017

8 Trustee Remuneration and Related Party Transactions

During 2017, council tax of £2,510 (2016: £2,298) was paid on behalf of Rev. Rob Mackenzie.

A gratuity of £500 (2016: £500) for administrative work was paid to Mrs Joanne Baird (a trustee).

During the year a total of £20,379 (2016: £20,275) was donated to the congregation by Trustees.

9 Tangible Fixed Assets

	Buildings	Office Equipment	Total
Cost	£	£	£
At 1 January 2017 (Manse - Lochend Road)	320,000	-	320,000
Additions	-	-	-
Disposals	-	-	-
Revaluation	80,000	-	80,000
At 31 December 2017	<u>400,000</u>	<u>-</u>	<u>400,000</u>

Leith St Andrew's Church & Halls are locally owned by the Congregation. The property was revalued by Dunpark Property Agents in December 2017. It is the opinion of the trustees that the book value of £400,000 represents the market value of the property.

10 Investments

	2017	2016
	£	£
At 31 December 2016	169,710	165,708
Gain/(loss) on revaluation	9,366	4,002
At 31 December 2017	<u>179,076</u>	<u>169,710</u>
Investments held at market value:		
CofS Investors Trust - Income Fund	169,644	162,144
RBS Ordinary Shares	9,432	7,566
	<u>179,076</u>	<u>169,710</u>

The original cost of investments total £152,219.

11 Investment Properties (107 Easter Warriston, EH7 4QZ)

At 31 December 2016	275,000	275,000
Revaluation	125,000	
At 31 December 2017	<u>400,000</u>	<u>275,000</u>

The above property was revalued by Dunpark Property Agents in December 2017.

It is the opinion of the trustees that the book value of £400,000 represents the market value of the property.

12 Debtors

	2017	2016
	£	£
Gift Aid Tax Refund Due	<u>5,520</u>	<u>6,915</u>

13 Creditors

	2017	2016
	£	£
Accruals	<u>0</u>	<u>0</u>

Leith St Andrew's Church of Scotland, Edinburgh
Notes forming part of the financial statements
Year ended 31 December 2017

14 Analysis of Net Assets Between Funds

	Unrestricted	Restricted	Endowment	Total
	£	£	£	£
Fixed Assets	400,000			400,000
Investments (market value)	512,541		66,535	579,076
Current Assets	130,451			130,451
Current Liabilities	-			
Net assets at 31 December 2017	<u>1,042,992</u>	<u>-</u>	<u>66,535</u>	<u>1,109,527</u>

Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contributions made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

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Year ended 31 December 2017

15 Movements in Funds	At 1 Jan 2017 £	Incoming Resources £	Outgoing Resources £	Investment Revaluation £	Transfers	At 31 Dec 2017 £
Endowment fund						
Benevolent Fund - Capital Reserves	29,010					29,010
Revaluation of Investments	8,519			3,252		11,771
Benevolent Fund - General Fund	25,297	1,260	(803)			25,754
	<u>62,826</u>	<u>1,260</u>	<u>(803)</u>	<u>3,252</u>	<u>0</u>	<u>66,535</u>
Unrestricted Funds (Designated)						
Ministerial Staffing Fund	33,651					33,651
Fabric Fund	58,346	16,206	(12,074)			62,478
Children's Ministry	1,108		(102)			1,006
Flower Fund	1,701	250	(120)			1,831
Christmas Decoration Fund	193					193
Bethany Night Shelter	196	165	(269)			92
Playgroup Sponsorship Fund	4,232	91	(1,860)			2,463
BB Memorial Renovation	1,431	200				1,631
Kirk Session Special Project	12,500					12,500
Manse - Lochend Road	320,000	80,000				400,000
Manse - Easter Warriston	275,000	125,000				400,000
Unrestricted Funds						
General account	121,591	86,941	(87,499)	6,114		127,147
	<u>829,949</u>	<u>308,853</u>	<u>(101,924)</u>	<u>6,114</u>		<u>1,042,992</u>
Total Funds	<u>892,775</u>	<u>310,113</u>	<u>(102,727)</u>	<u>9,366</u>	<u>0</u>	<u>1,109,527</u>

Purposes of Endowment Fund

This Trust Fund is administered by the Minister, Session Clerk, and Session Treasurer on behalf of the Kirk Session. The Capital is held in reserve and the annual income can be used... "to assist any members of the congregation or other persons associated with the congregation who had particular needs; to promote the Christian faith among the youth of the congregation and parish; and to assist in the mitigation of poverty and distress within the congregation and the City of Edinburgh".

Purposes of Unrestricted Funds (Designated)

Ministerial Staffing Fund - the Trustees have set aside funds for the funding of a youth worker and a parish support worker. Although these positions could no longer be supported, funds are accrued to support future initiatives e.g. joint working with other Leith churches

Fabric fund - the Trustees have set aside funds for the maintenance of the church property.

Children's Ministry - the Trustees have set aside funds for the provision of materials to be used for the ministry to children.

Flower fund - this is used to provide flowers for display during services of worship and then the flowers are distributed to members or the housebound.

Christmas Decoration Fund - the Trustees have set aside funds for the decoration of the church and halls.

Bethany Night Shelter - these funds are used to provide meals for the care van and night shelter and launder sleeping bags used during the provision of services by Bethany Christian Church.

BB Memorial; Renovation fund - the Trustees have set aside funds for the renovation and maintenance of the commemorative BB Memorial Lamp.

Playgroup - child sponsorship fund - the Trustees have set aside funds to support children in attending playgroup.

Kirk Session Special project - the Trustees have set aside funds to enable special projects to take place which could not be supported from other funds.

Manse - Lochend Road - this is the family home of the Rev. Rob Mackenzie.

Manse - Easter Warriston - this is the former Manse of St Thomas' Junction Road which is rented out. Rental Income and Sale proceeds are designated for Fabric.

Leith St Andrew's Church of Scotland, Edinburgh
Notes forming part of the financial statements
Year ended 31 December 2017

16 Reconciliation of net movement in funds to net cash flow from operating activities	2017	2016
	£	£
Net movement in funds	216,753	12,094
Revaluation of fixed assets	(80,000)	0
Revaluation of investments	(125,000)	0
Deduct investment income	(6,064)	(6,089)
Deduct gains/add back losses on investments	(9,366)	(4,036)
Decrease/(Increase) in debtors	1,395	1,418
Net cash used in operating activities	<u>(2,282)</u>	<u>3,387</u>

17 Collections for Third Parties	2017	2016
	£	£
Malawi	65	0
Christian Aid	345	500
Poppy Scotland - poppy sales	67	50
Lung Foundation	146	0
Hopscotch	280	0
UNICEF (Jars of Grace)	144	213
135 shoe boxes & £5 transport donations	675	444
Bethany Night shelter donations	165	157
Cancer Care (from Claremont Players)	305	0
SCAH Teas	0	68
Stroke Association	0	50
Fresh Start	0	64
MS Society	0	75
Bethany Safe Families	0	350
	<u>2,192</u>	<u>1,971</u>

APPENDIX

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

	2017	2016
	£	£
Credit Balance in Consolidated Fabric (Capital & Revenue) (Market Value at 31st December 2017 = £118,715)	<u>108,331</u>	<u>108,319</u>