

The Church of Scotland

St Anne's Parish Church

(Edinburgh: Corstorphine St Anne's Parish Church)



CONGREGATIONAL ACCOUNTS

Year ending 31st December 2023

Congregation No: 010023

Scottish Charity No: SC006300

**St Anne's Parish Church
Year Ended 31 December 2023**

Trustees' Annual Report

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**St Anne's Parish Church
Year Ended 31 December 2023
Trustees' Annual Report**

The trustees present the annual report and financial statements for St Anne's Parish Church for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, 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 Standard 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.

The paragraphs below describe the activities carried out by the church and its members. Following the easing of Covid restriction at the start of the year many of the church organisations restarted in February 2022.

Worship at St Anne's Parish Church is conducted every Sunday morning at 11.00 am. Holy Communion is celebrated quarterly; in addition, there is a short celebration of Communion following morning worship on the last Sunday of the month, as well as at a number of our seasonal services. Sunday worship continues to be recorded to be viewed live and for the subsequent week. This has provided an opportunity for services to reach beyond our congregation.

The Sunday Club, for children aged 2½ or over, meets every Sunday morning during school term times. There is a crèche for those under 2½. The children and leaders of the Sunday Club join the congregation at the start of morning worship and then meet together in the church halls.

Tea and coffee are served in the hall at the close of every service to provide an opportunity for fellowship and welcome. There are additional services of worship to celebrate major Christian festivals, such as Holy Week meditations, family and community services at Christmas. We shall work with the local council of churches to mark Good Friday, Pentecost and Harvest Time.

Baptisms are conducted during Sunday morning worship as required throughout the year. Weddings and funeral services are conducted at different times as required.

A significant part of the minister's role is to prepare for these services of worship, writing sermons and prayers, meeting with couples who wish to have their children baptised, those who wish to be married and bereaved families. Time is also spent preparing for meetings and teaching opportunities as well as being involved in the pastoral care of the congregation and the parish.

St Anne's Parish Church
Year Ended 31 December 2023
Trustees' Annual Report – continued

The minister can be contacted by phone or e-mail by those who wish to speak with him on any matter. They are welcomed and met in the vestry when a more personal approach is required. Church members and their families who are in hospital or in need of pastoral support in their homes are visited by the minister when permitted, as are members of the wider community who come to the minister's attention. Members of the congregation are also contacted regularly by the minister, district elders and pastoral visitors.

When permitted, we visit and lead services at Struan Lodge, Belgrave Lodge, Manor Grange and Murrayside care homes.

The minister acts as one of two chaplains to Carrick Knowe Primary School, which is within the parish, providing (prior to lockdown) monthly Christian input at assemblies and occasional additional support to the RME curriculum and pastoral care to staff, pupils and their families when needed. The school attends an end of term service at St Anne's.

Groups run by church members include the Guild, Jack & Jill Club, Walking Group, Book Group, Flower Group, Badminton Club, Friends and Neighbours Club, Caring and Sharing@St Anne's, and Film Club. As well as the meetings of these groups, the availability of a tea and coffee stall offers the opportunity to meet together informally after Sunday morning service. Prior to Covid restrictions, on the second Sunday of the month we provided a stall of fairly traded goods. Since restrictions have been lifted the stall has been available on an occasional basis.

The Church choir meets weekly to practice. They and the organist lead praise at Sunday morning worship and other services. During the year we said goodbye to our organist Christopher Black. At the beginning of September, we welcomed Marion Lees McPherson as his replacement. The Church and minister support and are involved in many local groups and organisations, offering opportunities for worship, teaching and guidance. These groups include Rainbows, Brownies, Guides and Scouts. Normally an annual service for uniformed organisations is held in September. The usual Lenten Bible Study course was held this year as well as an Advent Bible Study course. The courses are shared with other local churches.

The twinning agreement we had with the congregation of St Andrew's Church, Lusaka came to an end in 2022 and our World Issues Team is considering avenues for providing alternative support.

Stewardship

The church will continue to follow the National Stewardship Programme.

**St Anne's Parish Church
Year Ended 31 December 2023
Trustees' Annual Report – continued**

Achievements and Performance

Worship

At 31 December 2023 there were 324 (2022: 339) members on the Congregational Roll.

- Whilst one new member was admitted into the congregation by resolution of the Kirk Session, none by Profession of Faith and none by certificate of transference, 14 members were removed by death and two by certificate of transference.
- The Minister conducted 12 funerals and two baptisms during the year.

Kirk Session

The minister and elders held five formal business meetings during the year. Similarly, the management team meet prior to session meeting to discuss pertinent business. Meetings were conducted both on line and in person as appropriate.

Elders visit each of the congregation's organisations at least once a year in normal times to review activities and report to Kirk Session.

The minister and a representative elder attend Presbytery of Edinburgh meetings. The minister stood down as a member of the Presbytery Business Committee during 2023.

Some of our elders are involved in the wider work of the Church of Scotland at national level.

One of our elders is a full member of the General Trustees and another elder is the Deputy Chief Steward of the General Assembly.

Two of our elders have represented the Session in the Presbytery Consultation.

Music in the church

The organist and choir lead praise at Sunday morning worship during the year when possible. Anthems and other musical items are performed regularly as part of the service. The organist meets with the choir weekly to prepare worship. Our organist, Christopher Black resigned in March 2023 and Marion Lees McPherson joined us on 1st September 2023. The interim period was covered by supply organists.

The Service of Lessons and Carols took this year when the choir was augmented by some members of the congregation.

Showcase, another charitable organisation returned in December for their Christmas concert. Similarly, The Seven Hills Chorus, a community choir, who hold their rehearsals in our main hall, held their Winter concert of choral music in November.

**St Anne's Parish Church
Year Ended 31 December 2023
Trustees' Annual Report – continued**

Mission and Outreach

The Parish Mission Team is responsible to the Kirk Session for planning and organising a number of parish mission and outreach activities. This year activities on mission and outreach included the following:

- Easter and Christmas cards were delivered to St Anne's members and articles were sent to the Corstorphine Grapevine with seasonal good wishes, inviting residents to the various services.
- Household goods have been donated to vulnerable families via Fresh Start.
- There is a regularly updated website giving information about the life and work of the congregation, along with details of forthcoming events.
- The Friends and Neighbours Club, for more senior members of the congregation and the parish who usually met fortnightly remain in contact.
- Caring and Sharing@St Anne's provides support for the many people who are carers in our parish and beyond.
- Along with members of other Corstorphine congregations, "The Acorn", offers an opportunity for informal chat over a fair-traded cuppa and for prayer.
- The Film Club meets monthly between Autumn and Spring showing a selection of films.
- The Book Club meets monthly through August to June to discuss a wide selection of books.
- The traditional Christingle service held on Christmas Eve was recorded and available on YouTube this year.
- Each month, a collection of food and other items is uplifted for the Edinburgh Food Project.
- As part of our wider outreach, on several occasions a group from the church has provided an evening meal at Bethany's Welcome Centre. The Centre provides people who are rough sleeping with 24-hour support providing shelter, hot food, professional services and tailored support with the focus on rapid re-accommodation.

Wider Mission

The Sunday Club continues to remind the congregation of the importance of Fair Trade across the world. Although the monthly Fairtrade stall which ceased during the Covid pandemic has not resumed, a stall of Fairtrade goods was available before Christmas. It is hoped that a stall can be available on an occasional basis coinciding with, for instance, Easter, Harvest Festival and Christmas.

Christian Aid and Fairtrade form part of the remit of the World Issues Team. Following the end of our Twinning Partnership in Lusaka, the team are considering other possible activities with guidance from Congregational Engagement at Church of Scotland.

Community Links

- The congregation has a variety of links into the local community and the surrounding area, with members actively seeking to live out their Christian commitment in the course of their everyday lives.
- The minister is one of the chaplains at Carrick Knowe School and in that role has an ex-officio role on the Parents' Council.
- There are members of the congregation who play their parts in two local dementia projects, although neither are within the parish, but they cater for those within the area.
- The minister and other members of the congregation visit and lead services at Struan Lodge, Belgrave Lodge, Manor Grange and Murrayside care homes monthly for informal worship when practical. The care homes continue to access church services on-line. Local groups provide classes in dance and keep fit all use the church halls. Members of the local community attend these classes, which are open to all.
- During the Autumn, Winter and Spring months, Film Nights are held in the Kaimies Hall, and draw in people from beyond the congregation.

St Anne's Parish Church
Year Ended 31 December 2023
Trustees' Annual Report – continued

Other Ministerial Activities

The minister attends monthly meetings of Edinburgh and West Lothian Presbytery. He continues to be available to review candidates for the Ministry.

Availability and approachability are important factors in the life of a minister and being seen around the parish is an important, but not easily assessable, task. On occasion the minister receives invitations from other church groups to speak at meetings.

Fabric

During the year, the Fabric Team continued their programme of maintaining and refurbishing all church properties, including the manse. The Quinquennial report of 2017 continued to inform the work undertaken by the Fabric Team to maintain the good condition of all buildings. The congregation participated in the Asset Management Buildings Audit (AMBA) as part of the nationwide Presbytery Mission Plan.

Financial Review

These accounts have been prepared in the light of the introduction of Financial Reporting Standard 102 (FRS102) which in turn introduced a revised Charities SORP. There is additional information presented, though in essence, the financial statements incorporate the Congregational Accounts together with the financial statements of the other church organisations

For the second year in succession, we welcomed a small surplus of £5,188 on the General Fund which reduced the accumulated deficit on this Fund to £36,786. Given that this year marked a return to a fully "normal" accounting year, this marginal result is a good indication of the financial health of the congregation. Though with the impending changes required by the approved Presbytery Plan, our previous deferrals of a Stewardship Campaign must be seen as temporary.

Our main sources of income are Congregational offerings with associated Gift Aid. For the financial year, these remained static though this overall level masks the sad loss of some loyal donors which was appreciatively offset by other members reviewing their donations. A key reason for the continued surplus was the increase in hall lettings. Our rental income from the halls and the manse exceeded the previous year by £8,592 to stand at £28,323. This represents a return of around 2% on the development expenditure. During the year, the Session made the decision that commercial considerations on the renting of the halls would take second place to our mission objectives.

During the year, we received legacies totalling £34,530 from former members which were added to the Legacy Fund, but which contribute to the overall financial position.

The policy of investing monies in longer term investments to attract higher returns continued and expanded. As a result, a general rise in interest rates along with the investment of legacies received, our interest and dividend income rose by £3,145 to £15,559.

Unrestricted expenditure, i.e. that spent on the general purposes of the congregation rose by over £12,000 to £137,494. The main cost, our contribution to the Giving to Grow Fund (formerly known as the Ministry and Mission Fund) rose over the year. This Fund supports the cost of local and national ministry.

More activity in the sanctuary and the halls meant an increase in building costs. General property costs (heat & light, cleaning, garden maintenance and insurance) reflected both increased activity and the cumulative burden of higher price inflation. In October 2023, the 36-month electricity contract expired and was replaced by a new 24-month contract. In March 2024, the gas contract will end and be replaced. For both contracts, in the light of current energy market conditions, we expect the full year's cost to double. As always savings have been sought out and pursued diligently.

Our main investment holding is in M & G Charifund shares where underlying assets are mainly held in British stocks. There are always challenging market conditions but over the year, total investments reported a holding gain of £6,339.

**St Anne's Parish Church
Year Ended 31 December 2023
Trustees' Annual Report – continued**

Financial Review -continued

It is the Session's policy not to realise these investments for day-to-day expenditure but to hold them as a buffer for major unexpected misfortunes or to honour those contributors to the Legacy Fund. Details of this and other funds are shown in Note 14. The Balance Sheet remains strong in terms of financial stability and sustainability.

The Church of Scotland has committed itself to a reduction in its carbon footprint by 5% year on year. With heating activity only now returning to a twelve-month normality the expected "normal" carbon reduction is only slowly manifesting itself. The central Church of Scotland utilities contract for fixed price contracts for our gas and electricity reflects a desire for both price stability and climate change considerations.

Risk Management

The finance committee reviews the risks facing the charity on behalf of the Kirk Session. The principal risks facing the charity and the plans and actions taken to minimise the risks are as follows:

Reputation	We protect the young and vulnerable through a well-regarded and robust Child Protection policy. Events, whether provided by the congregation or by third parties, are conducted in accordance with our health and safety guidelines. Standards of accident recording, cleanliness and general security are maintained through the Fabric Committee.
Relevance to today's society	We seek to maintain our position as a welcoming church with attention paid to welcoming visitors, encouraging young families with special services such as Christingle. We appreciate with falling numbers and society's general indifference, that we have to review our methods and activities. We provide opportunities for fellowship with post service gatherings. We provide facilities for local groups to meet within the premises for recreation, advice and general support. We continue to deliver the Christian message and the ministry of Jesus Christ within our community.
Finance	Meeting the costs of our charitable activities relies on our congregational and users' givings. The ongoing support and generosity of members and the wider community is critical in maintaining a balanced approach to financing all annual expenditure. At regular intervals the finance committee reports to the Kirk Session on the financial position. The Kirk Session is confident that it has sufficient flexibility in advice, management and resources to meet any potential hazards. This has been demonstrated in particular this year by the financial loyalty of members despite the change in circumstances.
Security	The church buildings occupy a prominent position on a busy main road. In these uncertain times we present a target for those few who seek to promote their alternate ideologies through violence. The Kirk session has reviewed its security arrangements to ensure that the success of terrorist outrages is improbable.
Property	Given the age of the underlying structure of the halls, the manse and the sanctuary, the fabric committee carries out an annual inspection of the premises to ensure that remedial work is identified and delivered promptly. An insurance policy held with the Church of Scotland Insurance Scheme provides cover in the event of misfortune. Under the current interim procedures relating to the Presbytery Mission Plan only fabric improvements relating to "wind and watertight" will be sanctioned.
Presbytery Mission Plan	Under the Presbytery Mission Plan, which was approved by the General Assembly, the congregation is projected to enter a union with adjacent congregations. Informal discussions are ongoing with St Ninian's and St Andrew's Clermiston. It is envisaged that some rationalisation of buildings will follow the union.

**St Anne's Parish Church
Year Ended 31 December 2023
Trustees' Annual Report – continued**

Investment Policy and Performance

The investment policy of the charity is to invest funds held on behalf of the Development, Legacy and Dey Funds in a secure investment vehicle to deliver a market-related return over a medium term. The investment fund opportunities are managed by the Church of Scotland and M & G Investments who have been our preferred fund managers due to their empathy with our ethical considerations and their dependable reputation. We receive regular dividends and interest payments as well as performance and valuation information.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities.

Since the accumulated deficit on the General Fund remained static this year, it is regrettable that we remain unable to fully match the Legacy or Development funds with cash resources.

At the year end, the church held sufficient unrestricted funds to meet more than a year's normal expenditure. It is the Trustees' policy to hold reserves to meet day to day expenditure and the longer-term cost of major repairs. Our church premises were built more than one hundred years ago and require careful husbandry. We have completed the most recent Presbytery Quinquennial inspection and the trustees are aware of the scope of the required expenditure on church fabric over the next five years. Accordingly, we believe that the unrestricted funds held are necessary to provide security for the foreseeable future.

The church also held £14,831 (2022 £13,930) of restricted funds and an endowment of £38,775 (2022 £38,775) which have been provided for the purposes specified in Note 14.

Plans for the Future

A four-week Lenten Study course will take place in March. This will be lead jointly with Rev James Aitken, minister at St Ninian's Church, Corstorphine with an invitation extended to members of Carrick Knowe and Old Parish Churches.

A full diet of worship is available. A series of worship will take place during Holy Week 2024, with invitations extended to neighbouring congregations. Further seasonal services will take place as planned, including the service of Lessons and Carols for Christmas.

Now the church premises are fully open again, we have welcomed new as well as returning groups to the halls. The Session will continue to encourage the use of the facilities.

As in past years, a team of church members will support the Bethany Welcome Shelter by taking their turn to provide meals.

Our mission statement remains "A community of sharing - sharing Christ with community, in Faith, Love. Hope and Service" and this informs the local work in the parish. The main thread is to acknowledge the importance of Christian sharing within our community and offer guidance as to how we should respond as God's people. We will continue to explore ways of including all ages in the life of the Church and connect with the wider community.

On a practical level, we will continue to look at how we use, reuse and recycle our resources and are committed to reducing our carbon emissions. The Session continues to be an Eco-Congregation.

The Mission Plan for the newly formed Presbytery of Edinburgh and West Lothian was approved in 2022. Congregations were instructed to work towards its implementation by January 2026. St Anne's is planned to enter a three-way union with St Ninian's and St Andrew's Clermiston. Though discussions are taking place, no firm plans have been crystallised.

**St Anne's Parish Church
Year Ended 31 December 2023
Trustees' Annual Report – continued**

Structure, Governance and Management

Governing Document

The congregation is a registered charity number SC006300. The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. In March 2009 the members of the congregation agreed the adoption of a Unitary Constitution.

Recruitment and Appointment of Trustees

Active and participating 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 moderator of the Kirk Session, is elected by the congregation and inducted by Presbytery. New elders are appointed as and when Kirk Session considers it to be necessary and they are ordained according to church law. Members of the congregation are invited to nominate individuals, who are believed to have the skills and commitment to contribute to the management affairs of the Church.

Organisational Structure

Kirk Session is responsible for spiritual and temporal affairs within the church and is chaired by the minister as moderator. The minister and elders meet in Kirk Session for a minimum of four times per annum. Certain responsibilities of Kirk Session have been delegated to the Management, Fabric, Fellowship, Finance, Parish Mission, World Issues, Worship, and Education teams. The minister and joint session clerks are ex officio members of these teams.

Reference and Administrative Information

Charity Name:	Edinburgh: Corstorphine St Anne's Parish Church (Church of Scotland)
Charity Registration Number:	SC006300
Congregation Reference No:	010023
Contact Address:	12/10 Wallace Gardens Edinburgh EH12 6HT
Minister:	The Reverend James J Griggs BD (Hons), MTh, ALCM
Joint Session Clerks:	Lyn Chalmers Bob Brown (to 12 February 2023) Neil Proven (from 12 February to 31 December 2023) Ruth Maclean (from 31 January 2024) Kenneth J M Ritchie (from 31 January 2024)
Joint Church Treasurers:	Nigel & Janet Hicks
Independent Examiner:	Douglas Brotherston CA
Bankers:	Royal Bank of Scotland, Corstorphine Branch, 239 St John's Road, Edinburgh EH12 7XB

**St Anne's Parish Church
Year Ended 31 December 2023
Trustees' Annual Report – continued**

Trustees

The Trustees of Corstorphine St Anne's Parish Church are the minister and active and participating members of Kirk Session.

For the period 1 January 2023 to 20 March 2024

Kirk Session

O Adams (to 31 January 2024) **	Rev J J Griggs	N M Proven
W A Barr (to 18 February 2024) **	Y Henderson (to 29 November 2023) **	A Ritchie
Y Barrie (from 26 March 2023)	J P Hicks	K J M Ritchie
E Bishop	N W Hicks	C C Robertson (to 20 March 2024)**
R Brown (to 20 March 2024) **	J M Lyall	C L Robertson
T Bullamore (from 26 March 2023)	R Maclean	H Shanks (to 31 January 2024) **
A Cameron	A McColl	M Shanks
L Chalmers	G McLean	F E Tennant
W Clark	E Menzies	E Thomson (from 26 March 2023)
D Duff	M Menzies	M Turner
F R Fleming (to 29 November 2023) **	A Morison	L C Watson
W J Gay (to 29 November 2023) **	I Murray	T C Watson
M Gibson	K Palmer	D Whigham
R Gibson	G Paterson (to 20 March 2024) **	P Yelland
J F Gould (to 29 November 2023) **	M Patterson (died 22 May 2023)	
M Grant	N Proven	

** These elders no longer participate in the decision-making processes of the Kirk Session.

**St Anne's Parish Church
Year Ended 31 December 2023
Trustees' Annual Report – continued**

Trustees' 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 Applicable Standards (United Kingdom Generally Accepted Accounting Practice).

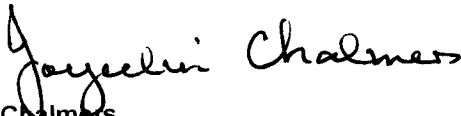
The law applicable to charities in 'Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those 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 judgments 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; and
- 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 that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and 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.

Approved by the Trustees and signed on their behalf,



**L. Chalmers
Joint Session Clerk**

20 March 2024

**St Anne's Parish Church
Year Ended 31 December 2023**

Independent Examiner's Report to the Trustees of St Anne's Parish Church

I report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 13 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

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 financial statements 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 financial statements to be reached.



Douglas Brotherston CA
3 Walker Street
Edinburgh
EH2 7JY

6/4/24

St Anne's Parish Church
Year Ended 31 December 2023
Statement of Financial Activities

Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Unrestricted Funds		Restricted Funds		Endowment Funds		Total
					2023	2022	2023	2022	2023	2022	
	£	£	£	£	£	£	£	£	£	£	£
Income and endowments from :											
2	139,581	543	-	140,124	114,602	757	-	-	-	115,359	
3	9,321	-	-	9,321	6,838	-	-	-	-	6,838	
4	28,323	-	-	28,323	19,731	-	-	-	-	19,731	
5	12,677	220	2,662	15,559	9,628	202	2,584	2,584	2,584	12,414	
Total Income	189,902	763	2,662	193,327	150,799	959	2,584	2,584	2,584	154,342	
Expenditure on :											
Raising funds	81	-	-	81	114	-	-	-	-	114	
Charitable activities	137,413	162	2,666	140,241	125,186	(824)	2,640	2,640	2,640	127,002	
Total Expenditure	137,494	162	2,666	140,322	125,300	(824)	2,640	2,640	2,640	127,116	
Net income/(expenditure) before gains and losses on investments	52,408	601	(4)	53,005	25,499	1,783	(56)	(56)	(56)	27,226	
Net gains/ (losses) on investments	6,339	-	-	6,339	(27,512)	-	-	-	-	(27,512)	
Net income/ (expenditure)	58,747	601	(4)	59,344	(2,013)	1,783	(56)	(56)	(56)	(286)	
Transfers between funds	(304)	300	4	-	(456)	400	56	56	56	-	
Net movement in funds	58,443	901	-	59,344	(2,469)	2,183	-	-	-	(286)	
Reconciliation of Funds											
Total funds brought forward	916,751	13,930	38,775	969,456	919,220	11,747	38,775	38,775	38,775	969,742	
Total funds carried forward	975,194	14,831	38,775	1,028,800	916,751	13,930	38,775	38,775	38,775	969,456	

All the results relate to continuing activities

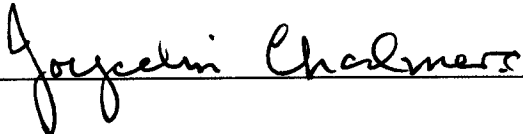
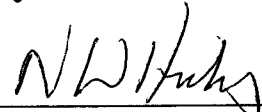
Balance Sheet
As at 31 December 2023

	<u>Note</u>	Total Funds 2023	Total Funds 2022
Fixed Assets			
Tangible fixed assets	9	600,000	600,000
Investments	10	<u>323,859</u>	<u>277,526</u>
Total Fixed Assets		<u><u>923,859</u></u>	<u><u>877,526</u></u>
Current Assets			
Debtors	11	14,539	12,163
Bank and cash		<u>96,627</u>	<u>84,622</u>
Total Current Assets		111,166	96,785
Liabilities			
Creditors falling due within one year	12	<u>(6,225)</u>	<u>(4,855)</u>
Net Current Assets		<u><u>104,941</u></u>	<u><u>91,930</u></u>
Net Assets		<u><u>1,028,800</u></u>	<u><u>969,456</u></u>
Unrestricted Funds			
General funds	14	285,035	234,272
Designated funds		<u>690,159</u>	<u>682,479</u>
		975,194	916,751
Restricted Funds	14	14,831	13,930
Endowment Funds	14	<u>38,775</u>	<u>38,775</u>
Total Funds		<u><u>1,028,800</u></u>	<u><u>969,456</u></u>

The notes on pages 15 - 24 form part of these financial statements.

The accounts were approved by the Kirk Session on 20 March 2024

For and on behalf of the Kirk Session

 <hr style="width: 100%;"/>	L Chalmers Joint Session Clerk
 <hr style="width: 100%;"/>	N W Hicks Joint Treasurer

**St Anne's Parish Church
Year Ended 31 December 2023**

Notes forming part of the financial statements

1 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 financial statements, 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 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared on a going concern basis.

Funds Accounting

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

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

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.

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 items 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 congregational 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 would have been willing to pay to obtain services of facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised as expenditure in the period of receipt.

**St Anne's Parish Church
Year Ended 31 December 2023**

Notes forming part of the financial statements - continued

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is generally 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 the Church and attached hall, 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.

The Church owns a manse. This is included in the accounts at an amount deemed to be the cost in 2006, based on similar property values at that time. Accordingly, the Trustees have adopted this as cost and account for the property on this basis. The Fabric Committee carries out an annual review and the property is well maintained. The Trustees consider that the residual value of this property exceeds the amount shown in the financial statements and therefore no depreciation is charged.

All tangible fixed assets having a value to the charity greater than one year, other than those having a value of less than £5,000 when acquired, or those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment.....3 years

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

St Anne's Parish Church 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. For large capital improvement works, St Anne's Parish Church is able to recover some VAT under the "Listed Places of Worship Scheme".

Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give of 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 activity would be unable to continue were it not for the commitment shown.

**St Anne's Parish Church
Year Ended 31 December 2023**

Notes forming part of the financial statements- continued

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total		Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
2 Donations and Legacies																
Offerings	83,659		-		-		83,659		83,123		10		-		83,133	
Tax recovered on Gift Aid	17,069		-		-		17,069		17,264		127		-		17,391	
Legacies	34,530		-		-		34,530		10,000		-		-		10,000	
Grants	-		-		-		-		-		-		-		-	
Donations	4,323		543		-		4,866		4,215		620		-		4,835	
	<u>139,581</u>		<u>543</u>		<u>-</u>		<u>140,124</u>		<u>114,602</u>		<u>757</u>		<u>-</u>		<u>115,359</u>	
3 Incoming Resources from Charitable Activities																
Weddings and Funerals	1,250		-		-		1,250		1,980		-		-		1,980	
Other activities of organisations	8,071		-		-		8,071		4,858		-		-		4,858	
	<u>9,321</u>		<u>-</u>		<u>-</u>		<u>9,321</u>		<u>6,838</u>		<u>-</u>		<u>-</u>		<u>6,838</u>	
4 Income from other trading activities																
Use of Premises	21,257		-		-		21,257		13,859		-		-		13,859	
Halls	7,066		-		-		7,066		5,872		-		-		5,872	
Manse	28,323		-		-		28,323		19,731		-		-		19,731	
5 Investment income																
Deposit interest	1,539		-		-		1,539		261		-		-		261	
Dividends received	10,609		220		2,662		13,491		9,307		202		2,584		12,093	
Bank interest	529		-		-		529		60		-		-		60	
	<u>12,677</u>		<u>220</u>		<u>2,662</u>		<u>15,559</u>		<u>9,628</u>		<u>202</u>		<u>2,584</u>		<u>12,414</u>	

St Anne's Parish Church
Year Ended 31 December 2023

Notes forming part of the financial statements- continued

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total		Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
6 Analysis of Resources Expended																
Costs of Generating Funds																
Offering Envelopes	81		-		-		81		114		-		-		114	
Charitable Activities																
Giving to Grow (previously Ministries and Mission Allocation)	65,640		-		-		65,640		62,363		-		-		62,363	
Presbytery Dues	1,160		-		-		1,160		2,005		-		-		2,005	
Minister's expenses	1,524		-		-		1,524		1,394		-		-		1,394	
Pulpit Supply	120		-		-		120		420		-		-		420	
Other salary costs	13,704		-		-		13,704		11,883		-		-		11,883	
Fabric repairs & maintenance	8,563		-		2,666		11,229		4,272		156		2,640		7,068	
Council Tax	2,275		-		-		2,275		2,185		-		-		2,185	
Other building costs	30,554		-		-		30,554		27,766		-		-		27,766	
Church office expenses	3,595		-		-		3,595		4,151		-		-		4,151	
Organ & Music	1,442		-		-		1,442		1,455		-		-		1,455	
Organisation activity costs	6,003		-		-		6,003		4,243		412		-		4,655	
Miscellaneous expenses	1,002		162		-		1,164		516		-		-		516	
Development costs	-		-		-		-		-		(3,189)		-		(3,189)	
Purchase of Equipment	-		-		-		-		1,750		1,797		-		3,547	
Donations to other Charities	1,831		-		-		1,831		783		-		-		783	
	<u>137,413</u>		<u>162</u>		<u>2,666</u>		<u>140,241</u>		<u>125,186</u>		<u>(824)</u>		<u>2,640</u>		<u>127,002</u>	
Total	<u>137,494</u>		<u>162</u>		<u>2,666</u>		<u>140,322</u>		<u>125,300</u>		<u>(824)</u>		<u>2,640</u>		<u>127,116</u>	

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

**St Anne's Parish Church
Year Ended 31 December 2023**

Notes forming part of the financial statements

	2023	2022
	£	£
7 Staff costs and numbers		
Salaries and wages	13,704	11,883
Social security costs	-	-
Total	13,704	11,883
	2023	2022
	number	number
Secretarial Support	1	1
Music staff	1	1
	2	2

No employee has employment benefits in excess of £50,000 (2022: nil)

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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032.

8 Trustee Remuneration and Related Party Transactions

The following expenses were paid on behalf of the Rev J J Griggs

	2023	2022
	£	£
Council tax for the manse	2,275	2,185
Telephone & Internet at the manse	396	396
Travel expenses	1,128	998
	3,799	3,579

During the year:

Rev J J Griggs received £14,285 being £13,889 in rental payments and £396 for use of telephone and broadband .

During the year a total of £38,981, (2022: £37,648) was donated to the congregation by trustees.

9 Tangible Fixed Assets

Cost	Buildings
	£
At 31 December 2023	600,000
At 31 December 2022	600,000

**St Anne's Parish Church
Year Ended 31 December 2023**

Notes forming part of the financial statements- continued

	2023	2022
	£	£
10 Investments		
Market value 31 December 2022	277,526	305,038
Additions at cost	39,994	-
Disposal	-	-
Unrealised gains/(losses) on investments	6,339	(27,512)
Market value 31 December 2023	<u>323,859</u>	<u>277,526</u>
Investments at cost	<u>259,096</u>	<u>219,102</u>

The following investments are held by market value:	%
M & G Charifund Units	45
Church of Scotland Investors Trust Growth Fund	31
Church of Scotland Investors Trust Income Fund	24

	2023	2022
	£	£
11 Debtors		
Gift Aid tax refund due	8,609	8,651
Accrued income	4,193	1,924
Prepayments	1,737	1,588
	<u>14,539</u>	<u>12,163</u>

	2023	2022
	£	£
12 Creditors		
Accruals	4,345	3,061
Sundry Creditors	1,880	1,794
	<u>6,225</u>	<u>4,855</u>

13 Analysis of Net Assets Among Funds

	Unrestricted	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	600,000	-	-	600,000
Investments	210,330	64,763	9,995	38,771	323,859
Current Assets	80,930	25,396	4,836	4	111,166
Current Liabilities	(6,225)	-	-	-	(6,225)
Net Assets at 31 December 2023	<u>285,035</u>	<u>690,159</u>	<u>14,831</u>	<u>38,775</u>	<u>1,028,800</u>

	Unrestricted	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	600,000	-	-	600,000
Investments	170,336	58,424	9,995	38,771	277,526
Current Assets	68,631	24,215	3,935	4	96,785
Current Liabilities	(4,695)	(160)	-	-	(4,855)
Net Assets at 31 December 2022	<u>234,272</u>	<u>682,479</u>	<u>13,930</u>	<u>38,775</u>	<u>969,456</u>

St Anne's Parish Church
Year Ended 31 December 2023

Notes forming part of the financial statements- continued

14 Movements in Funds current year

	1 January 2023 £	Incoming Resources £	Outgoing Resources £	Unrealised Gains/(Losses)	Transfers £	31 December 2023 £
Endowment Fund						
The Dey Legacy	38,775	2,662	(2,666)	-	4	38,775
	<u>38,775</u>	<u>2,662</u>	<u>(2,666)</u>	<u>-</u>	<u>4</u>	<u>38,775</u>
Restricted Funds						
Other Funds	655	543	(162)	-	300	1,336
Fabric (Organ) Fund	11,402	220	-	-	-	11,622
Kaimes Road Development	1,873	-	-	-	-	1,873
	<u>13,930</u>	<u>763</u>	<u>(162)</u>	<u>-</u>	<u>300</u>	<u>14,831</u>
Designated Funds						
Capital Reserve	600,000	-	-	-	-	600,000
Revaluation	58,424	-	-	6,339	-	64,763
Belgrave Halls Proceeds Fund	10,795	488	-	-	-	11,283
Guild	2,841	2,723	(2,057)	-	(1,000)	2,507
Sunday Club	1,201	14	(120)	-	-	1,095
Sunday Coffee	1,495	1,643	(1,673)	-	-	1,465
Social Committee	140	-	-	-	-	140
Jack & Jill Club	89	950	(487)	-	-	552
Lunch Club	409	1,413	(1,488)	-	-	334
Carers' Support Group	1,863	573	(392)	-	(300)	1,744
Film Club	196	567	(186)	-	-	577
Fair Trade	657	-	-	-	-	657
FAN Club	3,344	2,155	(765)	-	(500)	4,234
Flower Fund	793	410	(637)	-	-	566
Badminton	232	847	(237)	-	(600)	242
	<u>682,479</u>	<u>11,783</u>	<u>(8,042)</u>	<u>6,339</u>	<u>(2,400)</u>	<u>690,159</u>
Unrestricted Funds						
General	(41,974)	124,390	(121,302)	-	2,100	(36,786)
Fabric	3,636	7,148	(8,150)	-	(4)	2,630
Legacy	266,691	46,310	-	-	-	313,001
Development	5,919	271	-	-	-	6,190
	<u>234,272</u>	<u>178,119</u>	<u>(129,452)</u>	<u>-</u>	<u>2,096</u>	<u>285,035</u>
Total Funds	<u>969,456</u>	<u>193,327</u>	<u>(140,322)</u>	<u>6,339</u>	<u>-</u>	<u>1,028,800</u>

**St Anne's Parish Church
Year Ended 31 December 2023**

Notes forming part of the financial statements- continued

**14 Continued
Movements in Funds prior year**

	1 January 2022 £	Incoming Resources £	Outgoing Resources £	Unrealised Gains/(Losses) £	Transfers £	31 December 2022 £
Endowment Fund						
The Dey Legacy	38,775	2,584	(2,640)	-	56	38,775
	<u>38,775</u>	<u>2,584</u>	<u>(2,640)</u>	<u>-</u>	<u>56</u>	<u>38,775</u>
Restricted Funds						
Outreach	127	-	(159)	-	32	-
Other Funds	420	745	(445)	-	(65)	655
Fabric (Organ) Fund	11,200	202	-	-	-	11,402
Kaimes Road Development	-	12	1,428	-	433	1,873
	<u>11,747</u>	<u>959</u>	<u>824</u>	<u>-</u>	<u>400</u>	<u>13,930</u>
Designated Funds						
Capital Reserve	600,000	-	-	-	-	600,000
Revaluation	85,936	-	-	(27,512)	-	58,424
Belgrave Halls Proceeds Fund	10,300	497	-	-	(2)	10,795
Guild	1,806	2,384	(1,347)	-	(2)	2,841
Sunday Club	1,199	2	-	-	-	1,201
Sunday Coffee	1,107	1,299	(911)	-	-	1,495
Social Committee	140	-	-	-	-	140
Jack & Jill Club	611	824	(846)	-	(500)	89
Lunch Club	-	-	(91)	-	500	409
Carers' Support Group	2,087	655	(479)	-	(400)	1,863
Film Club	-	226	(30)	-	-	196
Fair Trade	657	-	-	-	-	657
FAN Club	3,035	1,525	(716)	-	(500)	3,344
Flower Fund	907	735	(849)	-	-	793
Badminton	236	702	(56)	-	(650)	232
	<u>708,021</u>	<u>8,849</u>	<u>(5,325)</u>	<u>(27,512)</u>	<u>(1,554)</u>	<u>682,479</u>
Unrestricted Funds						
General	(44,703)	116,833	(115,259)	-	1,155	(41,974)
Fabric	1,731	5,934	(3,973)	-	(56)	3,636
Legacy	248,457	18,977	(743)	-	-	266,691
Development	5,714	206	-	-	(1)	5,919
	<u>211,199</u>	<u>141,950</u>	<u>(119,975)</u>	<u>-</u>	<u>1,098</u>	<u>234,272</u>
Total Funds						
	<u>969,742</u>	<u>154,342</u>	<u>(127,116)</u>	<u>(27,512)</u>	<u>-</u>	<u>969,456</u>

**St Anne's Parish Church
Year Ended 31 December 2023**

Notes forming part of the financial statements- continued

Purpose of Endowment fund

The Dey Legacy: The income derived from this fund is to be used for the upkeep and improvement of church buildings and halls, grounds and manse.

Purpose of Restricted funds

Outreach Fund: This fund was set up to provide grants to other charities, preferably those with a local connection. This Fund was closed at the end of 2022.

Other Funds: These are small donations received for particular projects.

The Fabric (Organ) Fund: A legacy was bequeathed to be used for Fabric purposes. In light of the age of the church organ, the fund was set up to be used for the future refurbishment of the organ.

Kaimes Road Development Fund: This fund was set up to receive donations and grants towards the redevelopment of the Kaimes Road site. It continues to be used for upgrades to the church premises.

Purpose of Designated Funds

Capital Fund represents the cost of the church properties.

Revaluation Fund represents the unrealised capital appreciation of investments.

FAN Club: The Friends and Neighbours Club provides an opportunity for elderly and lonely people, who had difficulty in getting out, to meet others.

Flower Fund: This is a fund to provide floral displays during services of worship.

The Guild is about invitation, encouragement, commitment, and fellowship which lead to providing opportunities for continuing growth in Christian faith through worship, prayer and action. The funds represent working balances held.

Jack & Jill Club: Reserves are retained to meet on going expenses.

St Anne's Lunch Club: Members of the Jack & Jill Club use these funds to provide a warm social lunch of soup and sandwiches on Wednesdays to the wider community.

Caring and Sharing@St Anne's: The Group provides support and practical information in an informal setting.

Film Club: These funds cover the cost of hosting film nights.

Badminton Club: The Senior club meets for fun exercise and friendly games. The Junior club does not meet at present.

Sunday Coffee: Every Sunday after morning service, refreshments were provided to encourage members to gather and socialise.

Fair Trade: Prior to Covid, the fair-trade stall operated once a month at coffee after church to promote fair trade goods and the proceeds are distributed to other charitable causes. At present it is operates on occasionally such as at Christmas, Easter or Harvest Thanksgiving.

Sunday Club Fund: The Trustees have set aside funds for use by the Sunday Club.

Belgrave Halls Proceeds Fund: The proceeds received on the disposal of the Belgrave Halls are held in this fund along with the associated investment income to be used towards the redevelopment of the Kaimes Road site.

Purpose of Unrestricted Funds

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

Legacy Fund: The Trustees have set aside funds received as legacies to be applied to major projects within the church.

Development Fund: The Trustees have set aside this fund to be used to finance projects of the church.

St Anne's Parish Church
Year Ended 31 December 2023

Notes forming part of the financial statements- continued

15 Transfers

During the year some of the organisations gave donations to the church towards heating costs or to the wider work of the Church. These donations are shown as transfers between the organisation's funds and the General Fund.

16 Donations for other charities

	2023	2022
	£	£
Poppy Scotland	250	-
Beat	500	-
Vine Trust(for Kazunzu village, Tanzania)	500	-
Church of Scotland for Ukraine	-	245
Other donations under £200	581	538
	<u>1,831</u>	<u>783</u>

In addition, collections totalling £600 were uplifted at the Christingle and Watchnight services for The Bethany Christian Trust's Welcome Centre Appeal.