

**The Church of Scotland**  
**Corstorphine Craigsbank Parish Church**

**Congregation No: 010021**

**Charity No: SC014719**

**Trustees' Annual Report**  
**Year ended 31 December 2023**

**Corstorphine Craigsbank Parish Church, Edinburgh**  
**where, in our two centres at Craigsbank and East Craigs,**  
**we offer worship, events and organisations for people of all ages.**



**Corstorphine Craigsbank Parish Church  
Trustees' Annual Report  
Year ended 31 December 2023**

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## **Trustees' Annual Report 2023**

The Trustees present the annual report and financial statements for Corstorphine Craigsbank Parish Church for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the Accounting Policies set out in this report and comply with (1) the General Assembly Regulations for Congregational Finance, (2) the Charities and Trustee Investment (Scotland) Act 2005, (3) the Charities Accounts (Scotland) Regulations 2006 (as amended) and (4) 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 (FRS 102).

### **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 church continues to serve a large settled, suburban, residential community, which includes a primary and a secondary school and a large, planned housing development on the western edge of Edinburgh.

We believe our congregation is called to be a Christian faith community where life is celebrated, love is affirmed, and grief & joy are shared.

To achieve this high calling, we

- develop engaging Christian worship and celebration of the Gospel
- care pastorally and lovingly for the congregation
- charitably serve the community
- cherish our ecology
- are responsible stewards of our organisational assets

The section of this report on "Achievements and Performance" refers to each of these topics in turn.

In last year's Report, details were given about the Presbytery Mission Plan whose implementation will lead to the union of Corstorphine Craigsbank Parish Church and Corstorphine Old Parish Church. Progress to date is described in the section "Achievements and Performance" while ongoing developments are described in the section "Future Plans".



## **Achievements and Performance**

### **Develop engaging Christian worship and celebration of the Gospel**

Corstorphine Craigsbank Parish Church carries out its work at two centres (East Craigs Church Centre and Craigsbank Church) as well as online and in the nearby Cammo Nature Reserve. Regular Sunday Worship is held at 10.30am, alternating between the Craigsbank (first and third Sundays of each month) and East Craigs (second and fourth Sundays of each month) sanctuaries followed by socialising over tea and coffee. When there is a fifth Sunday in a month, a more informal café service is held in the hall at Craigsbank. Forest Church services are held outdoors on the third Sunday of each month other than in the depths of winter and normally in the Cammo Estate. There are other acts of worship at festivals and special seasons of the year.

Every week, alternating between Craigsbank and the Old Parish congregations, a specially recorded 25-minute service is produced and posted online (website, Facebook and YouTube) for people not attending the in-building service. These includes hymns produced by the Singers, led by the church musician (John Patterson). He also organises Winter Wednesday reflective musical events accompanied by various musicians and vocalists each month from November to February.

There are duty and welcome teams participating in the preparation and leading of worship events, prayers, readings, music and hospitality at both centres.

Corstorphine Craigsbank Parish Church is actively involved with its neighbouring churches for pastoral care and clergy support and participates in joint services and activities, including Remembrance Day events, Holy Week services and Christmas events.

### **Care pastorally and lovingly for the congregation**

There were adult groups including two Bible Study Groups, a monthly book discussion group, a group for women (Network), a group of adult Singers (who regularly contributed during Sunday worship and for online recordings), a Lunch Club (Craigsbank), an adult walking group, an adult theatre group and a Fellowship Group (East Craigs) for older people. There were also congregational social events such as an annual Summer BBQ, coffee mornings, a Burns Supper, a Christian Aid Breakfast and a Hunger Lunch.

All church members were part of one of 35 districts, most of which are overseen by either an elder or a district visitor, who stays in contact with the members, offering support and friendship in the process. A quarterly church magazine (The Bulletin) was posted to the members and a fortnightly newsletter (The Westoverland) which includes a Scripture reflection from the minister, helping to keep the members informed. The congregation's website was completely redesigned and upgraded to enable easier engagement. The website is regularly updated with information, news items and the weekly online service video. The Facebook page of the congregation is also updated with news keeping interested members informed and engaged. It has 295 members/followers following the site. The congregation's YouTube channel has 225 followers and at the end of 2023 had 343 videos uploaded.

There is a pastoral care team that meets regularly and arranges additional visiting for those in the congregation who need it. The team supports the visitors and makes sure that those in nursing homes



receive a birthday and Christmas card as do all in the church who reach 90 years and over. An annual Bereavement Service is held on the first Sunday in December, offering support to people who lost a loved one in the preceding year or two. Following the Sunday's service, flowers are often taken to members.

The minister visits members in hospital and members in care homes. He also visits members at home. Given the elderly average age of the congregation and the modal (most common) 5 year age group being the 86 to 90 year old grouping, a significant part of the minister's pastoral care focuses on leading funeral services and supporting bereaved members of the congregation and parishioners following the passing away of family members.

The Singers is effectively the congregation's informal choir, which also offers supportive fellowship to its members. A couple of the Singers passed away recently, but they have also gained a few new members.

The Young Family Ministry held a few Messy Churches during the year for younger children and we have weekly Parent-Toddler groups at Craigsbank.

### **Charitably serve the community**

The congregation is involved in several food bank projects throughout the year, as well as sponsoring specific Christian charities, such as CrossReach, the Samaritans and Christian Aid, through various group and individual fundraising projects. Members of the congregation actively support and volunteer with the Edinburgh Care Van serving the homeless in the city and Fresh Start. Some members are also involved with the Corstorphine Dementia project and the Corstorphine Community Centre's Widower's support group.

There is a Playgroup at East Craigs Church Centre, as well as an after-school club. There is a breakfast club and an after-school club for schoolchildren at Craigsbank. The clubs and playgroups are managed by external service providers.

Other events for children and young people include uniformed organisations such as Beavers, Cubs, Scouts and Guides with different age sections. The weekly Junior Music Makers group started in 2021 for young primary school aged children is very popular and led to a successful Pirates versus Mermaids musical production with 160 people attending and a popular Christmas nativity musical.

Adult groups making use of the facilities included a Police choir, an amateur drama group, various groups and the Thistle Quilters. The local primary and secondary schools make use of the Craigsbank sanctuary for concerts and ceremonies.

We have good ties with East Craigs Primary School and with Craigmount High School through the chaplaincy of the minister at these schools. An exciting development has been the weekly Toastie Thursday project offering a welcoming space and good value for money lunch for pupils from the local Craigmount High School. From around 100 pupils at the start of the year, the average is now 300 who visit weekly enabling bridge building between the local church volunteers (from both Craigsbank and the Old Parish congregations) and the school pupils towards developing an eventual youth ministry. The minister ran weekly cricket coaching sessions at the East Craigs Primary school.

The church raises substantial funds every year supporting a variety of worthy causes and a number of members are directly involved with them. They include CrossReach, the Bethany Care Van, Fresh Start,

Christian Aid, the Corstorphine Dementia Project and the Scottish Poppy Appeal. The Church also supports HMP Edinburgh's Children's Christmas present appeal and the Samaritans Purse Shoebox Appeal. Donations made after church services when members meet over a cup of tea or coffee are distributed quarterly and, in 2023, these donations were sent to St Columba's Hospice, the Care Van Team, Cancer Research UK and for children's activities organised by the Edinburgh branch of Association of Ukrainians in GB.

As stated in last year's report, on 13 January 2023, we learned that the East Craigs Community Café project had been awarded a grant of £108,000 through the City of Edinburgh council from the UK Shared Prosperity Fund ("Levelling Up"). The application covered the cost of altering the premises to set up the café and provide extra storage as well as the first six months' payroll costs for a part-time employee to run the café. Unfortunately, the Presbytery Plan for Corstorphine did not come to a decision about which church buildings should remain open and which should be disposed of. As a result, the congregation was obliged to turn down the offer of grant funding for East Craigs and the project had to be abandoned.

Similarly, no progress has so far been made in broadening the use of the sanctuary at Craigsbank, although it has since been used for a number of memorial services (of non-members) as well as some music and theatre production by and for the high school.

### **Cherish our ecology**

The church is a member of Eco-Congregation Scotland (ECS) and has been given its silver award. The Eco Group continues to encourage domestic recycling, increased ecological awareness, the planting of wild flowers, bulbs and trees, litter picks and promotes Fair Trade, and nurturing greater ecological responsibility at both the primary and the high school. Energy consumption on the church premises is monitored. The group continues to take an active interest in events relating to Climate Change.

The group promoted the creation of the new Eco Outreach Fund. Projects thus far included fruit trees purchased, planted and tended to by local primary schoolchildren in East Craigs with the approval of the City Council. The group was also active in the development of the monthly Forest Church gatherings in and around the Cammo Nature Reserve.

### **Be responsible stewards of our organisational assets**

Both centres are regularly used to run a number of church and community activities for all age groups. The buildings are well used by the local community including the uniformed organisations, school clubs (breakfast clubs and two after school clubs) and music groups and wellbeing groups.

The Property Team continues to look after the maintenance of all the premises to avoid any deterioration that might result in significant future expenditure. The properties are well maintained at both centres as is the manse. During the year, flood protection measures were undertaken at East Craigs in order to avoid further damage to the flooring from water ingress. The team also carries out regular risk assessments relating to fire safety and building maintenance activities using Health and Safety material from the national church and the church's insurer. We have had some minor challenges to ensure the entrance area to the Craigsbank Sanctuary is water-tight as a number of contractors have had limited success. A quinquennial inspection of the properties was carried out in 2021. Tasks to be carried out were prioritised

and a rolling plan of action is now under way for those that are required to keep the buildings wind and water-tight as works have been limited in that way by the Presbytery Plan.

The staff complement has not changed during the year. Our two cleaners (one at each centre) have both been in post for several years, the minister (Alan Childs) was inducted in 2019, the church musician (John Patterson) joined in 2020 and the church administrative officer (Ceri Ashton) in 2022.

The congregational role and members database is continuously being updated. The congregation's website ([www.craigsbankchurch.org.uk](http://www.craigsbankchurch.org.uk)) has been redesigned and modernised alongside the congregation's YouTube channel and Facebook page.

## **Plans for Future Periods**

Being a Church of Scotland **parish church**, the assumption is that we will, as best we can, continue to fulfil the traditional expectations of a parish church, i.e. parish pastoral care, congregational worship and stewardship of our resources.

Whilst doing so, we keep trying to be a congregation living out the **missional intentionality** of missional congregations, i.e. the 5 marks they are known for:

- proclaiming the Good News of the Kingdom,
- growing new believers,
- responding to human need by loving service,
- seeking to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation, and
- striving to safeguard the integrity of creation and sustain and renew the life of the earth.

The Presbytery Plan envisages the union of Corstorphine Craigsbank with Corstorphine Old Parish.

- A Steering Group is being established to advise the two Kirk Sessions about the legal and practical issues associated with it. This would involve the merger of the two charities hopefully by the end of 2024.
- The group will provide proposals for the two Kirk Sessions including a formal Basis of Union that takes account of the plan's stated aim of having a team ministry comprising a parish minister serving the united congregation and a pioneer minister *"looking to establish a strong presence in the new builds in the western expansion"*.
- During the year, the Minister invited members to a presentation on how he envisages taking forward pioneer ministry in order to keep them informed.
- It is expected that the union will go ahead prior to Presbytery making a decision about the future of the buildings since that will involve consideration of the building needs of the wider Corstorphine area.

Apart from the unification process, specific areas of ministry growth that we are giving extra attention to for the year ahead including strategising and planning for launching the proposed pioneer ministry church plant in the Western Expansion, strengthening relationships with the schools in the parish and nurturing the innovative growth points that are the Junior Music Makers and the Toastie Thursdays.



## Financial Review

### Unrestricted Fund - General Fund

- Total income fell by 7% to £107,925 (2022 £112,642).
  - Offerings fell by 6% to £65,568 (2022 £69,387).
  - Income for the use of the halls fell by 2% to £41,398 (2022 £42,368).
- Total expenditure fell by 7% to £108,889 (2022 £117,530).
  - Giving to Grow contributions fell by 10% to £49,443 (2022 £54,696).
  - Fabric expenditure fell to £6,112 (2022 £10,220, 2021 £16,732 & 2020 £13,028) as the cost of roof repairs at both Craigsbank and East Craigs, boiler repairs at Craigsbank and flood prevention work at East Craigs were met by the Legacy Fund.
  - Utility costs only increased by 2% to £9,738 (2022 £9,583, 2021 £8,101 & 2020 £7,217) despite the electricity tariff doubling from 1 October. The gas tariff will double from 1 April 2024.
- The sum of £296 was transferred to the Kitchen Fund representing donations received in 2022 for the purchase of kitchen equipment before that fund was created.
- Overall, there was a deficit of £1,260 (2022 £4,888, 2021 £16,210 & 2020 £25,714) with the fund falling from £43,596 to £42,335.

### Unrestricted Designated Fund - Legacy Fund

- Income (all investment income) totalled £4,124 (2022 £2,220). No legacies were received in the year (2022 nil).
- Expenditure totalled £25,032 comprising £10,370 (2022 £7,434) for administration employment costs, £3,754 for boiler repairs at Craigsbank, £2,256 for flood prevention work at East Craigs, £6,036 for roof repairs at East Craigs and £2,616 for roof repairs at Craigsbank
- There was a deficit of £20,908 (2022 £5,214).
- After allowing for unrealised gains of £6612 (losses of £9,841 2022), the fund decreased by £14,297 (2022 decreased by £15,055) during the year from £176,501 to £162,205.

### Unrestricted Designated Fund – Toastie Fund

- The fund was set up in November 2022 for “Toastie Thursdays” providing lunchtime food and drinks to local secondary school children at Craigsbank and the possibility of opening a Café in East Craigs though that project did not go ahead for the reasons described earlier.
- The children mostly pay £1.50 at Toastie Thursdays and the total raised in 2023 was £11,019 inclusive of a donation of £125.
- Total expenditure was £10,873 comprising ingredients costing £10,873, overheads of £1,536 and equipment costing £386.
- Overall, there was a surplus of £146 which increased the fund from £522 to £668.

## Restricted Funds

### Charity Fund

- Donations received totalled £3,284 (2022 £1,218) while expenditure totalled £2,108 (2022 £1,513). The balance at the end of the year was £1,414 (£238). An analysis follows.
- **Special Collections.** Collections were held for Christian Aid in May and December. Most of the money raised was paid directly to Christian Aid but some was received by electronic means and passed through the church accounts. The total was £60 and, after deducting £1 in fees, £59 was sent to Christian Aid.

- **After Church Collections.** Donations in the year totalled £3,224 (2022 £1,063). Disbursements of £2,048 comprised £458 for St Columba's Hospice, £381 for Cancer Research, £303 for the Association of Ukrainians in GB for the welfare of child refugees in Edinburgh along with £905 for the Care Van.
- The balance increased from £238 to £1,414 which is held for future disbursements for the Care Van.

### **Kitchen Fund**

- Donations of £4,631 were received including gift aid.
- Kitchen equipment purchased cost £4,238 and bank fees totalled £11.
- Prior year donations of £295 were received as a transfer from the General Fund.
- The balance left in the fund was £678.

### **Eco Outreach Fund**

- No income as raised in the year (2022 £881).
- Expenditure on the trees was £16 (2022 £851) leaving a balance of £14 for their upkeep.

### **Flower Fund**

- Donations totalling £40 (2022 £62) were received with nil (2022 £40) spent on flowers for the church leaving a balance of £168 (2022 £128).

## **Investment Policy**

### Legacy Fund investing in the Church of Scotland Investors Trust Growth Fund

- In 2014, the Kirk Session authorised the Treasurer to invest up to £75,000 in the Growth Fund of the Church of Scotland Investors Trust subject to not more than 40% of the total Legacy Fund monies being so invested. This is an equity-based fund.
- The initial investment of £64,993 now has a market value of £89,642 which represents 55% of the total current value of the Legacy Fund. However, the Finance Committee and the Kirk Session are satisfied that the holding be retained as this has arisen only as a result of unrealised capital gains of £24,648.
- This holding will be kept under review given the impending union with the Old Parish.

### Deposits and Bank Accounts

- The Kirk Session authorised the Treasurer, the Session Clerk and another Trustee to be the signatories for deposit accounts and for fixed term bonds for periods not exceeding five years.
- At least £15,000 is to be retained in Bank of Scotland current accounts to meet potential cashflow requirements.
- The amount invested with any banking group must not exceed the Retail Deposit Compensation Limit set under the Financial Services Compensation Scheme.
- The main Bank of Scotland account is the only one that can be used to pay salaries and expenses. Dual authorisation is required for all electronic payments albeit debit cards have now been issued to the Minister, Treasurer and Finance Convener for purchasing ingredients for Toastie Thursdays. In order to maintain prudence, the balance in the main account is kept below £7,500 and only topped up as required from the secondary account.
- The transfer of funds from the Virgin Money account and subsequent investment in both a 32-day notice period account and a six-month fixed term bond with the Bank of Scotland complied with the policy.

The Finance Committee monitors compliance with the Investment Policy, investment performance and cashflow needs and keeps the Kirk Session informed no less than quarterly.

## **Investment Performance**

The charity invested a total of £64,993 in the Growth Fund of the Church of Scotland Investors' Trust during 2014. There have been no subsequent purchases or sales of units. Dividend income was £1,845 (2022 £1,691). Unrealised capital gains in the year totalled £6,612 (2022 losses of £9,841) making a total gain of £24,649 since the initial investment. The year-end dividend yield was 2.06% (2022 2.04%). Further details are available on the COSIT website.

The charity invested in three Fixed Rate Bonds with the Skipton Building Society in 2014 for which credit is taken for interest accrued to date. The two remaining bonds have been reinvested from time to time. Both matured in February 2023 for a total of £56,969. One was reinvested for 12 months at 3.5% while the other was reinvested for 2 years at 4.0%. Further details about these Fixed Rate Bonds are to be found in Note 11.

## **Risk Management**

Although they do have a formal risk register, the Trustees are members of the Kirk Session of Craigsbank Parish Church and are well aware of their wider responsibilities to their members, to the local parish area and to the church at large. This brings greater clarity to the issues and risks facing the church today and in the future. Stewardship within the church encompasses making the best use of everyone's talents whether they be of money, time or skills.

The church is part of the Presbytery of Edinburgh and West Lothian and is therefore included in its "Presbytery Plan". As described elsewhere, the plan envisages a union with Corstorphine Old Parish Church. Planning for the union has started but it will not take place until all the preparations have been carried out and that is not envisaged to be the case in until the end of 2024. This is further described in the Plans for Future Periods section.

The Trustees are confident that Craigsbank has a viable future both in the meantime and after the planned union takes place at which point a more detailed risk assessment will be carried out.

Risk assessments are carried out relating to health, fire safety and building maintenance activities using Health and Safety material from the national church and the church's insurer.

Other financial risks and their mitigation are covered in the sections headed "Reserves Policy", "Financial Review" and "Investment Policy".



## **Reserves Policy**

The General Fund meets the regular expenses of the Charity including the general maintenance of buildings and the upkeep and renewal of fixtures and fittings. The Trustees consider that the General Fund should aim to hold reserves amounting to about six months' expenditure. At the end of the year, the reserves were £42,335 (2022 £43,596) while expenditure in the year was £108,889 (2022 £117,530) so this equates to 4.67 (2022 4.45) months' expenditure. The Kirk Session was aware of the fact that some fabric expenditure would be met from the Legacy Fund.

The Legacy Fund is available to meet major non-recurring expenditure on buildings and fabric and is also used to meet the payroll costs of the church administrator. At the end of the year, it had reserves of £162,205 (2022 £176,501). This reflects the increase in unrealised investment gains and expenditure on fabric work during the year (2022 nil).

The Charity Fund is used to disburse amounts collected by the congregation for the benefit of third-party charities and, as such, it holds reserves equal to the amounts awaiting disbursement.

The Toastie Fund, Kitchen Fund, Flower Fund and Eco Outreach Fund do not require reserves in addition to the balances held.

## **Grant Making Policy**

From time to time the congregation raises funds for other charitable organisations and causes and these are shown in Note 17. All such collections that pass through the congregation's bank account together with any associated tax recoveries under Gift Aid are deemed to be restricted donations and are credited to the Charity Fund from where they are disbursed to the relevant beneficiaries in the form of charitable donations from the congregation.

## **Structure, Governance and Management**

The congregation is a registered charity (number SC014719) and 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.

Members of the Kirk Session are the charity trustees. They are the active elders of the church and are chosen from those members of the congregation who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Minister usually chairs meetings of the Kirk Session.

The Kirk Session has responsibility for both spiritual and temporal matters and it meets at least four times each year. Certain responsibilities are delegated to the Finance Committee, the Property Committee and other Kirk Session Committees as appropriate.

## Reference and Administrative Information

### Trustees

The following members of the Kirk Session served as Trustees during the year or in the subsequent period up to the date of signing of this report.

Rev Alan Childs	Alison McKay
John Baker	Ros Morrison
Ann Brough	Jackie Rankine
Mike Brough	Ian Ridland
Marion Cockburn	Susan Ross
Anne Currie	Gavin Ryalls
Penny Greig	Jan Rutherford
Dennis Hay	Paul Spencer
Graeme Henderson (from 19/02/23)	Elaine Thompson
Brian Hovey (from 19/02/23)	Carol Turnbull (died 4 Jan 2024)
Alan Kennedy	Sandy Turnbull
Christine Laurie	Julie Wilkinson

### Principal Office-bearers

Minister	Rev Alan Childs
Session Clerk	Elaine Thompson
Church Treasurer	Alan Kennedy

### Principal Office

Craigsbank Church of Scotland  
19 Craigs Bank, Edinburgh, EH12 8HD  
Charity Registration Number: SC014719  
Congregation Reference No: 010021

### Independent Examiner

Louise Presslie, Chartered Accountant  
Whitelaw Wells, Chartered Accountants  
9 Ainslie Place, Edinburgh, EH3 6AT

### Bankers

Bank of Scotland  
206 St John's Road, Edinburgh, EH12 8SH

## Statement of Trustees' Responsibilities

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 methods 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume 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 maintaining the integrity of the charity and its 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,



Elaine Thompson

Session Clerk

Date : 13 March 2024



## Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 15 to 23.

### 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 & 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 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 seeking 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:
  - a. 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
  - b. to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 2006 (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.



Examiner

Date :13 March 2024

Louise Presslie, Chartered Accountant

Whitelaw Wells, Chartered Accountants

9 Ainslie Place, Edinburgh EH3 6AT

**Corstorphine Craigsbank Parish Church**  
**Statement of Financial Activities**  
**Year ended 31 December 2023**

	Note	Unrestricted			Restricted			Total		
		Funds			Funds			Funds		
		2023	2023	2023	2022	2022	2022	2022	2022	2022
		£	£	£	£	£	£	£	£	
<b>Income and Endowments from:</b>										
Donations and Legacies	1	65,568	7,905	73,473	69,387	1,352	70,739			
Charitable Activities	2	795	50	845	750	-	750			
Other Trading Activities	3	52,292	-	52,292	43,287	-	43,287			
Investments	4	4,412	-	4,412	2,357	-	2,357			
Grants	5	-	-	-	463	810	1,273			
<b>Total Income</b>		<b>123,067</b>	<b>7,955</b>	<b>131,022</b>	<b>116,244</b>	<b>2,162</b>	<b>118,406</b>			
<b>Expenditure on:</b>										
Raising Funds	6	3	14	17	89	3	92			
Charitable Activities	6	144,791	6,360	151,151	125,735	2,401	128,136			
<b>Total Expenditure</b>		<b>144,794</b>	<b>6,374</b>	<b>151,168</b>	<b>125,824</b>	<b>2,404</b>	<b>128,228</b>			
<b>Net (Expenditure) / Income before gains and losses on investments</b>		<b>( 21,727)</b>	<b>1,581</b>	<b>( 20,145)</b>	<b>( 9,580)</b>	<b>( 241)</b>	<b>( 9,822)</b>			
<b>Net Gains/ (Losses) on Investments</b>	11	6,612	-	6,612	( 9,841)	-	( 9,841)			
<b>Net Income / (Expenditure)</b>		<b>( 15,115)</b>	<b>1,581</b>	<b>( 13,534)</b>	<b>( 19,421)</b>	<b>( 241)</b>	<b>( 19,662)</b>			
<b>Transfers between funds</b>	15	( 296)	296	-	-	-	-			
<b>Net Movement in Funds</b>		<b>( 15,411)</b>	<b>1,877</b>	<b>( 13,534)</b>	<b>( 19,421)</b>	<b>( 241)</b>	<b>( 19,662)</b>			
<b>Reconciliation of Funds</b>										
<b>Total Funds Brought Forward</b>	15	220,619	396	221,015	240,040	638	240,677			
<b>Net Movement in Funds</b>		<b>( 15,411)</b>	<b>1,877</b>	<b>( 13,534)</b>	<b>( 19,421)</b>	<b>( 241)</b>	<b>( 19,662)</b>			
<b>Total Funds Carried Forward</b>	15	<b>205,208</b>	<b>2,273</b>	<b>207,481</b>	<b>220,619</b>	<b>396</b>	<b>221,015</b>			

**There are no Endowment Funds.**

# Corstorphine Craigsbank Parish Church

## Balance Sheet at 31 December 2023

	Note	2023			2022		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>Fixed Assets</b>							
Tangible Assets	10	-	-	-	-	-	-
Investments	11	147,260	-	147,260	140,000	-	140,000
<b>Total Fixed Assets</b>		<b>147,260</b>	<b>-</b>	<b>147,260</b>	<b>140,000</b>	<b>-</b>	<b>140,000</b>
<b>Current Assets</b>							
Debtors	12	6,553	61	6,613	3,991	67	4,058
Cash at bank and in hand	14	58,186	2,516	60,703	83,968	329	84,297
<b>Total Current Assets</b>		<b>64,739</b>	<b>2,577</b>	<b>67,316</b>	<b>87,958</b>	<b>396</b>	<b>88,355</b>
<b>Liabilities</b>							
Creditors falling due within one year	13	6,791	304	7,095	7,339	-	7,339
<b>Net Current Assets</b>		<b>57,948</b>	<b>2,273</b>	<b>60,221</b>	<b>80,619</b>	<b>396</b>	<b>81,015</b>
Creditors falling due after more than one year		-	-	-	-	-	-
<b>Net Assets</b>	14	<b>205,208</b>	<b>2,273</b>	<b>207,481</b>	<b>220,619</b>	<b>396</b>	<b>221,015</b>
<b>Funds of the charity</b>							
				<b>2023</b>			<b>2022</b>
				<b>£</b>			<b>£</b>
<b>Unrestricted Funds</b>							
General funds	15			42,335			43,596
Designated funds	15			162,873			177,023
				<u>205,208</u>			<u>220,619</u>
<b>Restricted Funds</b>	15			2,273			396
<b>Endowment Funds</b>				-			-
<b>Total Funds</b>	15			<u>207,481</u>			<u>221,015</u>

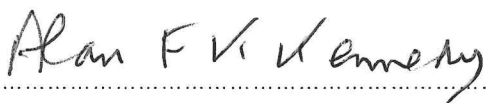
The accounts were approved by the Kirk Session on 13 March 2024.

For and on behalf of the Kirk Session

.....  


Elaine Thompson

Session Clerk

.....  


Alan Kennedy

Treasurer

## 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 Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Church constitutes a public benefit entity as defined by FRS 102.

The trustees' going concern assessment covers a period of at least twelve months from the date of signing of these financial statements and they consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### Fund Accounting

Funds are classified as either restricted funds or unrestricted funds, 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.

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 funds.

The charity has no endowment funds, that is 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.

### Income

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.

### 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.

Accrued interest on the Fixed Rate Bonds invested with the Skipton Building Society and the interest-bearing current account with Virgin Money is included but no credit is taken for interest that may have accrued on holdings in the Deposit Fund of the Church of Scotland Investors' Trust.

### Expenditure

Expenditure and any interest on loans is recognised on an accruals basis as the liability is incurred.

### Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, namely Craigsbank Church, East Craigs Church Centre, the church halls and manse, all of which are vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair, maintenance and insurance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets are written off in full at the time of purchase.

### 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 end and the beginning of the financial year or, if purchased in the year, the difference between the market value at the end of the year and the cost. 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.

### Financial Instruments

These comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due which equates to the cost. Financial assets comprise investments and cash. Financial liabilities comprise accruals.

### Taxation

Craigsbank Church of Scotland 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.



**Corstorphine Craigsbank Parish Church**  
**Notes Forming Part of the Financial Statements for the**  
**Year ended 31 December 2023**

**Analysis of Income**

	Unrestricted			Restricted			Total		
	Funds			Funds			Funds		
	2023			2023			2022		
	£			£			£		
<b>1 Donations and Legacies</b>									
Offerings	53,539	5,452	58,991	56,117	262	56,379			
Gift Aid Tax Recoveries	12,029	740	12,769	13,269	27	13,296			
Legacies	-	-	-	-	-	-			
Value of Donated Goods	-	-	-	-	-	-			
Other Donations	-	1,129	1,129	-	851	851			
Other Donations Tax Recoveries	-	585	585	-	213	213			
	<u>65,568</u>	<u>7,905</u>	<u>73,473</u>	<u>69,387</u>	<u>1,352</u>	<u>70,739</u>			
<b>2 Income from Charitable Activities</b>									
Weddings and Funerals (donations)	770	50	820	700	-	700			
Weddings and Funerals (tax recovery)	25	-	25	50	-	50			
Coffee mornings etc	-	-	-	-	-	-			
Concerts	-	-	-	-	-	-			
Other	-	-	-	-	-	-			
	<u>795</u>	<u>50</u>	<u>845</u>	<u>750</u>	<u>-</u>	<u>750</u>			
<b>3 Income from Other Trading Activities</b>									
Rent from Hall Lets	41,248	-	41,248	42,368	-	42,368			
Use of Premises for Funerals	150	-	150	-	-	-			
Toastie Income	10,894	-	10,894	919	-	919			
	<u>52,292</u>	<u>-</u>	<u>52,292</u>	<u>43,287</u>	<u>-</u>	<u>43,287</u>			
<b>4 Investment Income</b>									
Dividends	1,845	-	1,845	1,691	-	1,691			
Deposit interest	1,987	-	1,987	495	-	495			
Bank interest	579	-	579	171	-	171			
	<u>4,412</u>	<u>-</u>	<u>4,412</u>	<u>2,357</u>	<u>-</u>	<u>2,357</u>			
<b>5 Grants</b>									
Grant from Presbytery	-	-	-	463	-	463			
Tree Council Grant	-	-	-	-	810	810			
	<u>-</u>	<u>-</u>	<u>-</u>	<u>463</u>	<u>810</u>	<u>1,273</u>			

**Corstorphine Craigsbank Parish Church**  
**Notes Forming Part of the Financial Statements for the**  
**Year ended 31 December 2023**

**6 Analysis of Expenditure**

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
<b>Raising Funds</b>						
Bank Fees	3	14	17	5	3	8
Offering Envelopes	-	-	-	84	-	84
	<u>3</u>	<u>14</u>	<u>17</u>	<u>89</u>	<u>3</u>	<u>92</u>
<b>Charitable Activities</b>						
Giving to Grow	49,443	-	49,443	54,696	-	54,696
Presbytery Dues	848	-	848	1,870	-	1,870
Children's Ministry	155	-	155	-	-	-
Minister's Expenses (note 8)	2,204	-	2,204	2,381	-	2,381
Congregational Activities	441	-	441	461	-	461
Pulpit Supply	405	-	405	79	-	79
Other Salary Costs	32,125	-	32,125	26,726	-	26,726
Fabric Repairs & Maintenance	20,774	-	20,774	10,220	-	10,220
Insurance	5,105	-	5,105	4,763	-	4,763
Utilities	10,429	-	10,429	9,583	-	9,583
Council Tax (note 8)	3,627	-	3,627	3,470	-	3,470
Building & Equipment Costs	2,638	-	2,638	3,429	-	3,429
Operational Costs	4,811	-	4,811	5,058	-	5,058
Organ & Music	687	-	687	863	-	863
Independent Examiner's Fee	1,500	-	1,500	960	-	960
Catering Costs	8,951	-	8,951	860	-	860
Catering Equipment	386	4,238	4,624	-	-	-
Charitable Donations (note 17)	-	2,106	2,106	-	1,440	1,440
Other Expenses	261	16	278	315	961	1,276
	<u>144,791</u>	<u>6,360</u>	<u>151,151</u>	<u>125,735</u>	<u>2,401</u>	<u>128,136</u>
<b>Total</b>	<u>144,794</u>	<u>6,374</u>	<u>151,168</u>	<u>125,824</u>	<u>2,404</u>	<u>128,228</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.

**7 Staff Costs and Numbers**

	2023	2022
	£	£
Salaries and wages	31,015	26,662
Social security costs	-	-
Other pension costs	367	-
Total staff costs	<u>31,382</u>	<u>26,662</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

Administrative support	1	1
Music staff	1	1
Premises maintenance	2	2
Total staff numbers	<u>4</u>	<u>4</u>

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. There were no staff in the year under review or in the previous year paid over £60,000.

**Corstorphine Craigsbank Parish Church**  
**Notes Forming Part of the Financial Statements for the**  
**Year ended 31 December 2023**

**8 Trustee Remuneration and Related Party Transactions**

During the year, Council Tax of £3,627 (2022 £3,470) was paid in respect of the Manse occupied by the Minister.

During the year, expenses reimbursable to the Minister comprised £1,604 (2022 £1,781) for travel and £600 (2022 £600) for telecommunications.

Seven (2022 four) trustees were reimbursed for expenses totalling £10,660 (2022 £6,170) that were paid on behalf of the congregation. Most were card payments with the increase reflecting the purchase of ingredient for Toastie Thursdays. Debit cards are now in use to reduce the need for such reimbursements in future.

During the year, no other Trustee received any reimbursement and none received any remuneration.

Jan Rutherford became an Elder and a Trustee on 19 September 2021. For many years, she and her husband have provided a great deal of expertise relating to church publications and our on-line presence on a voluntary basis. Their firm Rutherfordinc Ltd arranged for the printing and distribution of church publications during the year for £1,553 (2022 £1,553) on normal commercial terms.

No other Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of £9,928 (2022 £9,423) was donated to the congregation by its Trustees. These donations were made under Gift Aid and so the charity also benefitted from the corresponding tax recoveries.

**9 Volunteers**

In common with all congregations of the Church of Scotland and as stated elsewhere in this Report, 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 of the activity would be unable to continue were it not for the commitment shown.

**10 Tangible Fixed Assets**

The charity holds no tangible fixed assets nor has it acquired or disposed of any; the section on Tangible Fixed Assets in the Accounting Policies refers.

**Corstorphine Craigsbank Parish Church**  
**Notes Forming Part of the Financial Statements for the**  
**Year ended 31 December 2023**

Column headings for this page

Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
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**11 Investments (all in respect of the Legacy Fund)**

Market value at 1 January	140,000	-	140,000	149,840	-	149,840
Acquisitions at cost	57,618	-	57,618	-	-	-
Disposals at opening value/cost	( 56,969)	-	( 56,969)	-	-	-
Net gains (losses) on revaluation	6,612	-	6,612	( 9,841)	-	( 9,841)
Market value at 31 December	<u>147,260</u>	<u>-</u>	<u>147,260</u>	<u>140,000</u>	<u>-</u>	<u>140,000</u>
Historic cost at 31 December	<u>122,611</u>	<u>-</u>	<u>122,611</u>	<u>121,963</u>	<u>-</u>	<u>121,963</u>
Proceeds	56,969	-	56,969	-	-	-
Opening market value	<u>56,969</u>	<u>-</u>	<u>56,969</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net realised gains (losses) in year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The two remaining fixed term bonds (bond 2 and bond 3) matured in February 2023 and were fully reinvested for further periods; bond 2 for one year with interest fixed at 3.5% and bond 3 for two years with interest fixed at 4%.

- The proceeds of bond 2 were £28,411.16 comprising capital of £28,091.23 and interest of £319.93.
- The proceeds of bond 3 were £29,207.08 comprising capital of £28,878.20 and interest of £328.88.

The following investments are held:

15,376 units in the Church of Scotland Investors Trust Growth Fund.	89,642	-	89,642	83,030	-	83,030
Fixed Rate Bonds with the Skipton Building Society.	57,618	-	57,618	56,969	-	56,969
	<u>147,260</u>	<u>-</u>	<u>147,260</u>	<u>140,000</u>	<u>-</u>	<u>140,000</u>

**12 Debtors**

Gift Aid Tax Refund Due	3,016	61	3,077	3,132	67	3,199
Bank Interest	168	-	168	19	-	19
Deposit Interest	1,856	-	1,856	580	-	580
Other Income Due	1,512	-	1,512	259	-	259
	<u>6,553</u>	<u>61</u>	<u>6,613</u>	<u>3,991</u>	<u>67</u>	<u>4,058</u>

**13 Creditors**

Accrued Expenditure	5,293	304	5,597	7,339	-	7,339
Deferred Income	1,498	-	1,498	-	-	-
	<u>6,791</u>	<u>304</u>	<u>7,095</u>	<u>7,339</u>	<u>-</u>	<u>7,339</u>

**Corstorphine Craigsbank Parish Church**  
**Notes Forming Part of the Financial Statements for the**  
**Year ended 31 December 2023**

**14 Analysis of Net Assets Among Funds**

<b>a Analysis at 31 December 2023</b>	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	-	-	-
Investments	-	147,260	-	147,260
Bank and Cash	42,540	15,646	2,516	60,703
Debtors	4,575	1,978	61	6,613
less Creditors	( 4,780)	( 2,011)	( 304)	( 7,095)
<b>Net assets at 31 December</b>	<b>42,335</b>	<b>162,873</b>	<b>2,273</b>	<b>207,481</b>

<b>b Analysis at 31 December 2022</b>	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	-	-	-
Investments	-	140,000	-	140,000
Bank and Cash	46,710	37,257	329	84,297
Debtors	3,406	585	67	4,058
less Creditors	( 6,753)	( 587)	-	( 7,339)
<b>Net assets at 31 December</b>	<b>43,364</b>	<b>177,255</b>	<b>396</b>	<b>221,015</b>

**15 Movements in Funds**

<b>a Analysis for Year ended 31 December 2023</b>	<b>At 1 Jan</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains / (Losses)</b>	<b>At 31 Dec</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>						
Charity Fund	238	3,284	2,109	-	-	1,414
Eco Outreach Fund	30	-	16	-	-	14
Flower Fund	128	40	-	-	-	168
Kitchen Fund (see note 16)	-	4,631	4,249	296	-	678
	<u>396</u>	<u>7,955</u>	<u>6,374</u>	<u>296</u>	<u>-</u>	<u>2,273</u>
<b>Unrestricted funds</b>						
Legacy Fund	176,501	4,124	25,032	-	6,612	162,205
Toastie Fund	522	11,019	10,873	-	-	668
General Fund	43,596	107,925	108,889	( 296)	-	42,335
	<u>220,619</u>	<u>123,067</u>	<u>144,794</u>	<u>( 296)</u>	<u>6,612</u>	<u>205,208</u>
<b>Total funds</b>	<u>221,015</u>	<u>131,022</u>	<u>151,168</u>	<u>-</u>	<u>6,612</u>	<u>207,481</u>

<b>b Analysis for Year ended 31 December 2022</b>	<b>At 1 Jan</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains / (Losses)</b>	<b>At 31 Dec</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>						
Charity Fund	533	1,218	1,513	-	-	238
Eco Outreach Fund	-	881	851	-	-	30
Flower Fund	105	63	40	-	-	128
	<u>638</u>	<u>2,162</u>	<u>2,404</u>	<u>-</u>	<u>-</u>	<u>396</u>
<b>Unrestricted funds</b>						
Legacy Fund	191,556	2,220	7,434	-	( 9,841)	176,501
Toastie Fund	-	1,382	860	-	-	522
General Fund	48,483	112,642	117,530	-	-	43,596
	<u>240,040</u>	<u>116,244</u>	<u>125,824</u>	<u>-</u>	<u>( 9,841)</u>	<u>220,619</u>
<b>Total funds</b>	<u>240,677</u>	<u>118,406</u>	<u>128,228</u>	<u>-</u>	<u>( 9,841)</u>	<u>221,015</u>



**Corstorphine Craigsbank Parish Church**  
**Notes Forming Part of the Financial Statements for the**  
**Year ended 31 December 2023**

**16 Description of Funds**

**Purposes of Restricted Funds**

**Charity Fund:** This fund was established for amounts collected by the congregation for the benefit of third party charities so they might be clearly identified as such in the congregational accounts if they pass through the congregation's bank account.

**Eco Outreach Fund:** This was established when the Kirk Session agreed to support environmental outreach of the "Eco Team" to involve the youth of the church and within the local parish and primary school. It involved a grant funded project undertaken in 2022.

**Flower Fund:** This fund was established for amounts collected by the congregation for the provision of flowers at Craigsbank Church.

**Kitchen Fund:** This fund was established in 2023 for the provision of kitchen equipment to assist with congregational events. Fund raising of £296 inclusive of tax recoveries was received into the General Fund in 2022. This was transferred across to the Kitchen Fund in 2023.

**Purposes of Unrestricted Funds**

**General Fund:** This fund covers all matters not falling within the remit of the other funds.

**Legacy Fund:** This designated fund was established in 2013 when the church was informed that it was to receive a substantial unrestricted legacy. The Trustees have decided that its primary purpose is to fund major refurbishments of the premises and the employment costs of the church administrator.

**Toastie Fund (previously Café Fund):** This fund was set up in November 2022 for "Toastie Thursdays" providing lunchtime food and drinks to local secondary school children at Craigsbank. A Presbytery Grant of £463 was received in 2022 to provide equipment to be used for Toastie Thursdays. If a Café is opened at East Craigs in due course, a separate fund will be created.

<b>17 Collections for Third Party Charities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Care Van	2,081	
St Columbas' Hospice	458	
Cancer Research UK	381	
AUGB Edinburgh	304	
CrossReach		617
Salvation Army		241
Anne Rowling Clinic		205
Christian Aid	60	155
<b>Collected through the Charity Fund</b>	<b>3,284</b>	<b>1,218</b>
Christian Aid (outwith Charity Fund)	1,813	3,431
<b>Total Collected for Third Party Charities</b>	<b>5,097</b>	<b>4,649</b>

The total raised for Christian Aid was £1,873 including gift aid that they will claim. It comprises £833 from the hunger lunch held in December and £1,040 raised in Christian Aid week.

Gifts for children for the Samaritans' Purse Appeal.

Christmas gifts were given to the children of prisoners at HMP Edinburgh.

Clothing and other articles donated for the Bethany Care Van and for Fresh Start.

Donations towards starter packs for Fresh Start.

