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The Church of Scotland  

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Presbytery of Edinburgh

**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Charity Number SC017076**

**THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report and financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out on pages 13-14 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 The Charities SORP (FRS 102).

**Objectives and Performance**

The aim of the Church is to share in the Ministry of Jesus Christ. It is a condition of membership that a person requires to be admitted on profession of faith, and membership and ordination as a minister, elder or deacon is a requirement for participation in the Courts of the Church. However, worship is open to all as is the provision of pastoral support and inclusion in Church-based community activities. The Church of Scotland has an "open" communion table to members of any branch of the Church. Outreach is for all, and not just members.

This Presbytery is in historical continuity with the Church of Scotland which was reformed in 1560, whose liberties were ratified in 1592, and for whose security provision was made in the Treaty of Union of 1707.

**The purposes of the Church are** to offer Christian worship, fellowship, instruction, mission and service; to labour for the advancement of the Kingdom of God throughout the world that all may know God the Father through Jesus Christ, His son, in the power of the Holy Spirit; and to bring the ordinances of religion to the people within its parishes. **In furtherance of these purposes**, Presbytery encourages and supports the congregations within its area to provide facilities for Worship, Fellowship and the enriching of Community Life, to provide regular opportunities for Worship and Celebration and the teaching of the Christian Faith, and also to provide pastoral care to the people in the parish in times of difficulty, illness, bereavement, crisis and stress; and in every parish, through the Ministry Team to offer spiritual counselling, advice, and support to anyone living in the parish and provide appropriate Ceremonies to mark or celebrate special points in life including baptisms, marriages, funerals, as well as the celebration of local or national events such as Thanksgivings and Remembrances. Congregations also provide social and recreational facilities for groups of all ages within the Community. Presbytery also makes donations to support the work of religious and charitable bodies in Edinburgh. Presbytery is actively involved with Christian Aid, the Hospice Movement, Fresh Start and others for the relief of homelessness in Edinburgh.

**Implications of Covid-19**

**The Very Rev Dr John Chalmers wrote to congregations on 30<sup>th</sup> March saying:**

*"It has been encouraging to witness the strength and imagination of Church of Scotland congregations rising to the challenge of maintaining worship and fellowship during this time of social distancing and self-isolation. It is hard to think of a time when the presence and the message of the Church was more needed, but it is just as hard to think of a time when the resources needed to meet this need have been under greater strain. Covid-19 is challenging us at every level and the Assembly Trustees, as the body charged by the General Assembly with responsibility for administering the national finances of the Church, are well aware of the financial impact this virus is having on individual members and congregations. Equally, the Trustees are acutely aware that this is a time when we all have to do our utmost to maintain the income streams that will allow us to minister effectively at a time of national emergency. So, while this is a communication about the financial challenges that we are facing, it is also a rallying call to remind us that we are all in this together and that the resources which are received from local congregations to finance work across the parishes of the Church of Scotland are as vital now as they have ever been."*

Some of the challenges facing Presbytery and our *response* are as follows:

<b>Challenge - Income</b>	<b>Response - Income</b>
Presbytery relies on congregational assessments	Assessments of £150,878 for 2020 were received in full. In 2021 assessments are being reduced by 33% due to planned savings in costs and the use of reserves.
Presbytery relies on income from the 5% C of S Development Funding from M&M	In 2020 £235,000 was made available to meet projects planned for the year. £244,000 is available for 2021.

**THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH**  
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**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Implications of Covid-19 (continued)**

<b>Challenge - Income</b>	<b>Response - Income</b>
Presbytery received income from investments of £64,291 in 2019 declining to £52,223 in 2020 and a further reduction in 2021 is likely.	Any reduction in income will reduce the capability to make grants unless met from other resources.

<b>Challenge - Expenditure</b>	<b>Response - Expenditure</b>
Budgeted expenditure on Property Inspections of £23,000 did not occur due to time delays.	Provision was made at 31 December to set aside resources to carry out unfulfilled obligations.
Presbytery will continue to support communities and therefore payroll costs and other running costs will continue at present levels.	Certain posts came to a contractual end in 2020 and were not renewed. Job Retention Grants of £10,541 were received and Development fund resources were used to promote new initiatives to offset the effects of covid19 on our work. E.g., communication software.
Discretionary grants and bursaries could be adversely affected.	This was and continues to be carefully monitored.

<b>Challenge - Resources</b>	<b>Response - Resources</b>
Presbytery's investments and Net Current Assets were £2.5M at Dec.2020	Presbytery has a strong cash position.
£2M of reserves are restricted in their use.	Presbytery needs to examine its current funds and the restrictions placed upon their use and availability of capital. It would be prudent to apply to OSCR to re-designate some of our reserves to make income and capital available for other purposes.

**Conclusion**

**The objectives of the Church and Presbytery are set out above this section.**

**In furtherance of this in a time of lockdown caused by the situation of Covid-19 Presbytery continues amongst other things to:**

- Encourage congregations in their work with support including grants.
- Disseminate useful information about new means of giving, communications and meetings through technology.
- Examine the reserves policy of Presbytery and congregations to better fulfil the purposes of the Church.
- To enable and encourage the provision of pastoral care to our communities by combining the efforts of those in ministry as they appropriately support those facing grief and loss.
- To continue to collaborate closely with undertakers/crematoria/cemeteries to ensure a consistent approach to the changing environment around death and bereavement and to communicate effectively with those on the frontline of ministry.
- To continue to improve our communications strategy with our members in order to provide up to date information and to secure safe working practices.
- To support the ministers and congregations through funding and sharing of best practice to ensure the worshipping life of congregations continues, whether online or, when allowed, in-person in a safe and secure environment.

**The consequence will be a stronger and united Church and Presbyterianial system.**

**THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Grant Making Policy**

Grants are paid out in accordance with the objectives of the charity. The trustees consider that all payments made during the period fall within the constitution. The circumstances of applicants for aid are reviewed by Presbytery before a decision is made as to whether or not a grant should be made and, if so, the amount of the grant. Standard application forms are used for those wishing to apply for a grant which provides information required by the trustees to decide on the merits of the application.

During the year Presbytery has paid grants of £247,544 (2019 £156,897) including £35,723 on Covid19 related matters and £57,364 to provide defibrillators for all Church of Scotland sanctuaries within the bounds of Presbytery.

**Achievements and Performance**

The progress of the Presbytery in delivering against these purposes is exemplified by the development and approval of a ten-year plan entitled "A Plan for Presbytery"; by offering pastoral support and pastoral supervision to ministers and other full-time workers in parishes; by participating in the Church of Scotland Discernment and Training processes for those called to full-time and part-time ministries; by supporting the training and enabling of local ministries carried out by members of congregations, by the provision of support for children's and youth workers; by developing a "Presbytery Development Fund" to support local mission initiatives; by dealing with applications from congregations to repair, alter or extend ecclesiastical buildings; by serving as a channel of communication between the Councils of the General Assembly and congregations.

**Future Activities**

It is our plan and intention to maintain and enhance the work of Presbytery; and seek to raise adequate finance to provide these services in the future. Following the receipt of funds from the dissolution of Dean Parish, Presbytery is promoting work amongst the homeless and other good works. Presbytery, through training and new initiatives, will seek to reach out to the people in new housing areas currently being constructed within the City. In many areas of the Presbytery there is a good level of working together with other Christian denominations and this will be more of a focus in future. As the City of Edinburgh Council works towards a new vision for the City the Presbytery will engage with their planning process.

**Financial Review**

The results for the year are as set out in the Statement of Financial Activities on page 10.

Presbytery receives its core funding from its member Congregations and Investment Income to pay for its General expenditure. In addition, £233,500 (2019 - £227,758) was received from the Church of Scotland and other sources towards the costs of the Development Fund.

**Investment Policy and Performance**

The value of the portfolio at 31 December 2020 was £1,886,798 compared with £1,941,730 at 31 December 2019. The cost of investments at 31 December 2020 and 2019 was £1,229,187. There were no realised gains or losses during the year (December 2019-£Nil) and unrealised losses on revaluation were £54,932 (December 2019-gains £202,650). The unrealised gains/losses are due to market concerns. Presbytery seeks to provide growing income and long-term increase in the value of capital, utilising the Church of Scotland Investors Trust and their investment managers. The Church of Scotland Investors Trust - Growth fund is very largely equity-based and is intended for long term investment. The Income fund is intended for medium-term investment and aims to provide immediate high income with funds invested predominantly in fixed interest securities.

During the year ended 31<sup>st</sup> December 2020 the total return of the Growth Fund was (0.61%) measured against the benchmark index of 3.06% and on the Income Fund 6.90% compared with 7.2%.

**Risk Policy**

The Trustees have assessed the major risks to which Presbytery is exposed, in particular those related to its operations and finances. The principal risk is considered to be the security of investments and the ability of those investments to generate sufficient funds to enable the charity to cover such expenditure as may not be covered by congregational assessments and contributions towards staffing costs. This risk has been addressed by investing in Church of Scotland Investors Trust funds and deposits, which are considered to provide an appropriate balance between income and the security and growth of capital.

**THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Reserves Policy**

**Unrestricted Reserves**

It is the policy of the Trustees to hold general reserves, represented by net current assets, sufficient to cover costs until congregational assessments are received in February and March. At 31 December 2020 the net current assets on general reserve amounted to £43,919 (2019- £34,281). In addition, investments valued at £185,195 (2019 - £192,437) at 31 December 2019 (Cost £33,478) are held in general reserve; the total of the general reserve at 31 December 2020 was £229,114, held to defray exceptional costs which do arise from time to time.

**Designated Funds and Restricted Funds**

The purposes of the designated and restricted funds are set out in note 14. The policy of the Trustees is to expend the income of these funds in accordance with the purposes of the funds.

**Structure, Governance and Management**

**Constitution**

The Presbytery of Edinburgh was formed in the late sixteenth century. A Presbytery is the characteristic and fundamental court of the Church of Scotland since it not only directly supervises ministers and Kirk Sessions but also elects those who form the General Assembly. The General Assembly is the highest court of the Church of Scotland and it determines operational matters for all congregations within Presbyteries. The Presbytery consists of the ministers and representative elders, from the congregations in its area, who have responsibility for church activity within its own boundaries. There are also elders, called equalising elders chosen by Presbytery to make sure that retired and specialist ministers entitled to membership of the Court do not cause ministers to outnumber the elders in its membership. Commissioned elders are elected by their own congregation.

**Principal office-bearers and Key management personnel remuneration**

The principal office - bearers are the Presbytery Moderator, who is selected annually, and the Presbytery Clerk.

The Presbytery Clerk and the Depute Clerk are charged with the running and operating of the charity on a day-to-day basis in accordance with delegated powers of authority from the trustees. They are assisted by the Presbytery Administrator and the Presbytery Treasurer. The Clerk, Depute Clerk and Treasurer are trustees and receive remuneration and expenses details of which are disclosed in note 7 to the financial statements.

**Recruitment and Appointment of Trustees**

New members of Presbytery receive an induction course to explain the structure and practices of Presbytery. As elders within the Kirk Session of their individual congregation they have confirmed that they:

- believe the fundamental doctrines of the Christian Faith;
- promise to seek the unity and peace of this Church;
- uphold the doctrine, worship, government and discipline thereof;
- and to take their due part in the administration of its affairs.

The Kirk Session is a group of people from the congregation who make the major decisions within their own church. The induction courses to explain the structure and practices of Presbytery are supported by the availability of specialist trainers.

**Conduct of Business**

Presbytery meets six or seven times in a year. Between meetings Presbytery business is carried out by several committees. Amongst other things, the business of Presbytery includes setting parish boundaries, determining how many congregations and ministers there may be within its bounds, and dealing with services for ministers coming to or departing from its bounds. It has supervisory responsibilities for congregations, ministers and also for students who are in training for the ministry. Both as a court and also through its various committees it deals with a wide range of issues including education, social work, church property, inter-church relations and the Church's mission in Edinburgh, Scotland and overseas.

**THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH**  
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**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Conduct of Business (continued)**

The Presbytery is the court of appeal for all matters which are dealt with by Kirk Sessions, as well as having the power to review decisions made at congregational meetings. Each congregation is visited once in every five-year period by members of Presbytery (who are known as Presbyters), when its spiritual well-being and congregational activities are examined. The objective is to encourage and advise the minister, Kirk Session and congregation, and to draw to their attention any matters which appear to be unsatisfactory or not in accordance with Church law.

In addition to appointing General Assembly commissioners, Presbyteries have potential changes to Church legislation sent down to them by the Assembly for consideration under the Barrier Act. This Act, which dates from 1697, is designed to prevent sudden major changes in the most important areas of the Church's life. It requires that at least half the Presbyteries must approve the proposed new legislation before it can be brought to the next Assembly to be passed as an Act.

Many aspects of Presbytery business are dealt with by standing committees who present their reports to Presbyters at the regular meetings of Presbytery. The committees are as follows:

Business	Nomination
Finance	Superintendence / Local Church Review
Resourcing Mission	Deployment of Resources
Property	Records
World Mission	Bursaries
Social and Community Interests	Theology and Worship
Ministries	Pastoral Care

**Other Reports**

Presbytery also listens to reports, from time to time, from Christian organisations and others on many aspects. After discussion, comment and questions, reports are approved or amended and thereafter form the basis of future action plans.

**Reference and Administrative Information**

**Principal and contact address**                      10/1 Palmerston Place  
Edinburgh  
EH12 5AA

**A full list of members of Presbytery (Trustees) is shown on pages 21 - 24**

**Presbyters who hold office are:**

The Moderator                                      Rev Angus Mathieson (To February 2020)  
Rev. Dr Richard Frazer (From February 2020 to February 2021)  
Very Rev Dr Derek Browning (From February 2021)

The Clerk    Rev Marjory McPherson

The Treasurer                                        James R Byers FCA

**Auditor**    Jeffrey Crawford & Co  
(Incorporating Barstow & Millar CA)  
25, Castle Terrace  
Edinburgh, EH1 2ER

**Bankers**    The Bank of Scotland (Registered Office)  
The Mound  
Edinburgh  
EH1 1YZ

**Charitable Status**                                The Presbytery is recognised as a charity in Scotland. (SC017076)

**Parent Charity**                                    Church of Scotland (SC011353)

**THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the 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 Trustees to prepare financial statements for each financial year which give 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any other material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

**Approved 27 April 2021**

**THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH**  
**REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES**

**Opinion**

I have audited the financial statements of the Presbytery of Edinburgh ('the charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Conclusions relating to going concern**

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditor thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

**THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH**  
**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES**

**Matters on which we are required to report by exception**

I have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) require me to report to you if, in my opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper and adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for my audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, set out on page six, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**My responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of my report**

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions I have formed.

R L H Crawford (Senior Statutory Auditor)  
for and on behalf of Jeffrey Crawford & Co  
Chartered Accountants and Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
25 Castle Terrace  
Edinburgh  
EH1 2ER

Date: .....

**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2020 £	2019 £
<b>Income and endowments from:</b>						
Donations and legacies	1	150,878		446,000	596,878	150,675
Charitable activities	2		253,646		253,646	246,850
Investments	3	6,448		45,775	52,223	64,291
Exceptional and Other	4	1,063	9,665		10,728	6,915
<b>Total Income</b>		<b>158,389</b>	<b>263,311</b>	<b>491,775</b>	<b>913,475</b>	<b>468,731</b>
<b>Expenditure on:</b>						
Charitable activities		155,608	209,824	78,620	444,052	400,396
<b>Total Expenditure</b>	5	<b>155,608</b>	<b>209,824</b>	<b>78,620</b>	<b>444,052</b>	<b>400,396</b>
<b>Net Income (Expenditure) before gains and losses on investments</b>						
		<b>2,781</b>	<b>53,487</b>	<b>413,155</b>	<b>469,423</b>	<b>68,335</b>
Net gains (losses) on investments	8	(7,242)		(47,690)	(54,932)	202,650
<b>Net Income (Expenditure)</b>		<b>(4,461)</b>	<b>53,487</b>	<b>365,465</b>	<b>414,491</b>	<b>270,985</b>
<b>Transfers between Funds</b>						
Transfers in		6,858			6,858	
Transfers out			(6,858)		(6,858)	
<b>Net movement in funds</b>		<b>2,397</b>	<b>46,629</b>	<b>365,465</b>	<b>414,491</b>	<b>270,985</b>
<b>Reconciliation of Funds:</b>						
Total funds brought forward		226,717	256,569	1,823,547	2,306,833	2,035,848
<b>Total funds carried forward</b>	13	<b>229,114</b>	<b>303,198</b>	<b>2,189,012</b>	<b>2,721,324</b>	<b>2,306,833</b>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

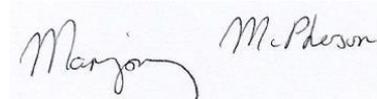
**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Notes	2020	2019
		£	£
<b>Fixed Assets</b>			
Tangible Fixed Assets	9	-	-
Investments	8	1,886,798	1,941,730
		<u>1,886,798</u>	<u>1,941,730</u>
<b>Current Assets</b>			
Debtors	10	446,000	-
Church of Scotland Investors Trust – Deposits		386,671	329,568
Cash at bank and in hand		57,756	49,436
		<u>890,427</u>	<u>379,004</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	11	24,301	13,901
Provisions for liabilities and charges due within one year	12	31,600	-
		<u>55,901</u>	<u>13,901</u>
<b>Net Current Assets</b>		<u>834,526</u>	<u>365,103</u>
<b>Total Assets less current liabilities</b>		<u>2,721,324</u>	<u>2,306,833</u>
<b>The funds of the charity:</b>			
Restricted funds	14	2,189,012	1,823,547
Designated funds		303,198	256,568
Unrestricted funds		229,114	226,718
		<u>2,721,324</u>	<u>2,306,833</u>

These financial statements were approved by Presbytery on 27 April 2021 and are signed on their behalf by:



**J R Byers FCA**  
*Treasurer*



**Rev Marjory McPherson**  
*Clerk*

**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
STATEMENT OF CASH FLOWS  
YEAR ENDED 31 DECEMBER 2020**

	Note	Total Funds	Total Funds
		2020 £	2019 £
<b>Net cash provided (used) in operating activities</b>	16	<u>13,200</u>	<u>9,891</u>
<b>Cash Flows from investing activities</b>			
Interest and dividends	3	52,223	64,291
Purchase of fixed assets	9	-	-
Purchase of Investments	8	-	-
Proceeds from sale of investments	8	-	-
<b>Net cash provided by investing activities</b>		<u>52,223</u>	<u>64,291</u>
<b>Change in cash and cash equivalents in the year</b>		<b>65,423</b>	<b>74,182</b>
Cash and cash equivalents brought forward		<b>379,004</b>	<b>304,822</b>
<b>Cash and cash equivalents carried forward</b>		<u><b>444,427</b></u>	<u><b>379,004</b></u>

**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
ACCOUNTING POLICIES  
YEAR ENDED 31 DECEMBER 2020**

The Presbytery of Edinburgh is an unincorporated Charity (SCO17076) registered in Scotland. The charity's administrative information can be found on page 5.

**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 of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**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. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

**Incoming resources**

Income, including legacies and grants, 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.

**Outgoing resources**

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Direct costs are charged to the relevant fund and support costs are charged to the general unrestricted fund.

Grants awarded by the charity are recognised when the funds are committed.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with statutory requirements.

**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 the 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 which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

**Interest receivable**

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

**Fixed assets**

Tangible fixed assets are depreciated over three years less estimated residual value in equal instalments.

**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
ACCOUNTING POLICIES  
YEAR ENDED 31 DECEMBER 2020**

**Significant judgements and estimates**

The Trustees are of the view that no significant judgements or estimates were applied in the preparation of the financial statements.

**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 the 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. Mixed Motive Investments are stated at cost less impairment.

**Taxation**

Presbytery is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. Presbytery is not registered for VAT and resources expended therefore include irrecoverable input VAT.

**Financial instruments**

Financial assets measured at fair value are listed investments. Financial assets measured at amortised costs include cash at bank, trade and other debtors and accrued income. Financial liabilities measured at amortised cost are suppliers, provisions, accruals and accrued pension costs.

**Pension scheme**

The charity operates a defined contribution pension scheme for the Presbytery Clerk. The assets of the scheme are invested and managed independently of the finances of the charity. Contributions payable for the year are included in expenditure.

Presbytery makes contributions on behalf of other eligible employees under the pension auto-enrolment regulations. The employers contributions from 1st April 2017 being the start of the first year of operation were at varying percentage rates of relevant salary. The employees must also contribute at rates allowed within the regulations. The chosen pension provider is NEST. This is a direct contribution scheme with no further liability on the part of the employer.

**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. Donations and Legacies**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2020 £	2019 £
Congregational Assessments	150,878			150,878	150,675
Legacies			446,000	446,000	-
	<b>150,878</b>		<b>446,000</b>	<b>596,878</b>	<b>150,675</b>

**Income from donations and legacies was £596,878 (2019: £150,675) of which £150,878 (2019: £150,675) was unrestricted £Nil (2019: £Nil) designated and £446,000 (2019: £Nil) restricted.**

**2. Income from Charitable Activities**

Funds received from Church of Scotland for Development Fund		233,500		233,500	227,758
Contributions to Presbytery Development Fund from Congregations:					
For Employment Costs		14,467		14,467	19,092
For Project Costs		5,679		5,679	-
		<b>253,646</b>		<b>253,646</b>	<b>246,850</b>

**Income from charitable activities was £253,646 (2019: £246,850) of which £Nil (2019: £Nil) was unrestricted £253,646 (2019: £246,850) designated and £Nil (2019: £Nil) restricted.**

**3. Investment Income**

Investors Trust Deposit Interest	1,880		493	2,373	2,165
Investors Trust Unit Trust distributions	4,568		45,282	49,850	62,126
	<b>6,448</b>		<b>45,775</b>	<b>52,223</b>	<b>64,291</b>

**Investment Income was £52,223 (2019: £64,291) of which £6,448 (2019: £7,302) was unrestricted and £45,775 (2019: £56,989) was restricted.**

**4. Exceptional and Other Income**

Job retention grants	876	9,665		10,541	
Other Income	187			187	6,915
	<b>1,063</b>	<b>9,665</b>		<b>10,728</b>	<b>6,915</b>

**Other Income of £10,728 (2019: £6,915) of which £1,063 (2019 £Nil) was unrestricted £9,655 (2019 £6,915) designated and £Nil (2019 £Nil) was restricted.**

<b>Total Income</b>	<b>158,389</b>	<b>263,311</b>	<b>491,775</b>	<b>913,475</b>	<b>468,731</b>
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**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. Analysis of Expenditure**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2020 £	2019 £
<b>Charitable Activities:</b>					
<b>Staffing Costs</b>					
Salaries – Presbytery Office	68,786	20,424		89,210	91,689
Honoraria	5,802			5,802	5,689
Salaries – Development Projects		40,029		40,029	73,720
Employer’s National Insurance - Less Employer’s Allowance	6,314	2,168		8,482	11,089
Employer’s Pension Contributions	8,201	3,183		11,384	14,986
Presbytery Clerk and Depute Clerk’s expenses	232	456		688	2,972
	<b>89,335</b>	<b>66,260</b>		<b>155,595</b>	<b>200,145</b>
<b>Accommodation</b>					
Presbytery Centre (2019 and Charteris Centre)	14,940			14,940	16,398
Presbytery Meetings	-			-	880
Insurance	842			842	815
	<b>15,782</b>			<b>15,782</b>	<b>18,093</b>
<b>Other Costs</b>					
Professional Fees	746			746	626
Stationery, Telephone and Postage	2,663			2,663	2,569
Internet and Website	280			280	299
Other Expenses	765			765	1,633
Communications Co-ordinator – Fees		6,315		6,315	6,883
Communications Co-ordinator – Costs of Zoom licences etc.		2,575		2,575	-
Presbytery Teas & Organists	33			33	1,166
Depreciation	-			-	1,054
	<b>4,487</b>	<b>8,890</b>	-	<b>13,377</b>	<b>14,230</b>
<b>Pastoral Care</b>					
Chaplains’ Fees, Nat Ins & Travel Expenses	2,585			2,585	2,764
Consultants’ fees	3,729			3,729	3,547
	<b>6,314</b>			<b>6,314</b>	<b>6,311</b>
<b>Grants to Congregations and Others</b>					
Parish Mission Grants	400		18,265	18,665	15,800
Parish Mission Grants – Provision carried forward	8,600			8,600	
Fabric Grants			16,000	16,000	21,700
Edinburgh Churches Together	2,250			2,250	2,250
Campus Ministry Costs					1,176
Property Inspections					23,610
Property Inspections – Provision carried forward	23,000			23,000	
Covid19 – Grants		35,723		35,723	
Defibrillator Project		57,364		57,364	
Bursaries to Students		2,500	5,355	7,855	7,597
Dean Fund Grants			39,000	39,000	52,700
Development Staff- Grants		39,087		39,087	32,064
	<b>34,250</b>	<b>134,674</b>	<b>78,620</b>	<b>247,544</b>	<b>156,897</b>
<b>Support Costs - Governance</b>					
Audit Fee	4,200			4,200	3,500
Audit Fee – Prior Year	1,240			1,240	1,220
	<b>5,440</b>			<b>5,440</b>	<b>4,720</b>
<b>Total Expenditure on Charitable Activities</b>	<b>155,608</b>	<b>209,824</b>	<b>78,620</b>	<b>444,052</b>	<b>400,396</b>

Expenditure on charitable activities and support costs was £444,052 (2019: £400,396) of which £155,608 (2019: £154,561) was unrestricted, £209,824 (2019 - £153,938) was designated and £78,620 (2019: £91,897) was restricted.

**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. Staff Costs and Numbers**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Salaries, honoraria and wages	135,041	171,098
National Insurance (Net of Employer's Allowance)	8,482	11,089
Pension Contributions	11,384	14,986
	<u>154,907</u>	<u>197,173</u>
Expenses	688	2,972
<b>Total</b>	<b><u>155,595</u></b>	<b><u>200,145</u></b>

**Funded by:**

Job retention grants	10,541	-
Contributions to Presbytery Development Fund from Congregations	14,467	19,902
Presbytery	130,587	180,243

The average number of employees during the year, calculated on the basis of a Headcount was 9 (2019 - 10).

**7. Trustee Remuneration and Related Party Transactions**

Trustees who received remuneration for their work during the year, together with reimbursement of expenses in compliance with the General Assembly Regulations, are as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Presbytery Clerk - Salary, Nat.Ins. and Pension Contributions.	60,706	58,636
Presbytery Clerk – Expenses	232	2,216
Treasurer's Honorarium	4,080	4,000
Depute Clerk - Salary, Nat.Ins. and Pension Contributions	23,373	29,892
Depute Clerk – Expenses	456	756
Campus Minister - Salary, Nat.Ins. and Pension Contributions	-	34,516
Campus Minister – Expenses of Campus Ministry	-	1,176

Three (2019 – Three) Presbyters are Chaplains to Ministers. They received honoraria and reimbursement of expenses during the period totalling £2,585 (2019 - £2,764).  
No other Presbyters received any remuneration or expenses.

**8. Investments**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Market value at beginning of year	<b>1,941,730</b>	<b>1,739,080</b>
Additions at cost	-	-
Gain (Loss) on revaluations	(54,932)	202,650
Market value at end of year	<u><b>1,886,798</b></u>	<u><b>1,941,730</b></u>
<b>Investments at Cost</b>	<u><b>1,229,187</b></u>	<u><b>1,229,187</b></u>

**Unlisted Investments**

Investments in units of the Church of Scotland Investors Trust.

Capital held by Presbytery:

Church of Scotland Investors Trust-Growth Fund	1,538,972	1,599,155
Church of Scotland Investors Trust-Income Fund	317,826	312,575
	<u><b>1,856,798</b></u>	<u><b>1,911,730</b></u>

**Mixed Motive Investment**

31,675 £1 Deferred Shares – Capital Community Bank – at cost

	30,000	30,000
	<u><b>1,886,798</b></u>	<u><b>1,941,730</b></u>

**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. Investments (continued)**

This asset is classed as a "Mixed Motive Investment" being a Social Investment made in part to further the charitable purpose of Presbytery and in part to generate a financial return of 3% p. a. The interest is capitalised. No market value is available therefore the asset is carried forward at original cost.

**9. Fixed Assets**

	<b>Computer equipment</b>	<b>Furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost at 1 January 2020	4,281	4,021	8,302
Additions at cost			
Cost of deletions			
	<b>4,281</b>	<b>4,021</b>	<b>8,302</b>
Depreciation at 1 January 2020	4,281	4,021	8,302
Charge for the period			
Deletions			
Depreciation at 31 December 2020	<b>4,281</b>	<b>4,021</b>	<b>8,302</b>
Net Book Value at 31 December 2020	-	-	-
Net Book Value at 31 December 2019	-	-	-

**10. Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Legacies due to be received	<b>446,000</b>	-

**11. Creditors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals	4,200	9,513
Creditors	3,370	4,388
Defibrillator Project – 3 <sup>rd</sup> Tranche	16,731	
	<b>24,301</b>	<b>13,901</b>

**12. Provision for Future Costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Provision for scheduled property inspections	23,000	-
Provision for Mission Grants	8,600	-
	<b>31,600</b>	-

**13. Analysis of net assets between funds**

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets				
Investments at market value	185,195	-	1,701,603	1,886,798
Current assets	82,087	320,931	487,409	890,427
Current liabilities	(38,168)	(17,733)	-	(55,901)
	<b>229,114</b>	<b>303,198</b>	<b>2,189,012</b>	<b>2,721,324</b>

**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**14 Movement in Funds  
2020**

	Opening Balance	Income	Inv. Gain (Loss)	Expense	Transfer	Total
	£	£	£	£	£	£
<b>Restricted Funds</b>						
Student Bursary Fund	77,987	1,838	(2,893)	(2,393)		74,539
Martin Harcus Bursary Fund	169,114	4,022	(6,359)	(2,962)		163,815
Fund for Churches' Fabric	41,686	919	(1,424)	(4,000)		37,181
Mission Resourcing Fund	91,657	2,095	(1,723)	(3,265)		88,764
Fabric Loan Trust	415,809	9,734	(15,331)	(12,000)		398,212
Dean Mission Fund	684,282	465,188	(7,433)	(39,000)		1,103,037
Wester Coates Fund	343,012	7,979	(12,527)	(15,000)		323,464
<b>Total Restricted Funds</b>	<b>1,823,547</b>	<b>491,775</b>	<b>(47,690)</b>	<b>(78,620)</b>		<b>2,189,012</b>
<b>Designated Fund</b>						
Presbytery Development Fund	250,121	263,311		(209,824)	(410)	303,198
Campus Ministry	6,448	-		-	(6,448)	-
	<b>256,569</b>	<b>263,311</b>		<b>(209,824)</b>	<b>(6,858)</b>	<b>303,198</b>
<b>Unrestricted Funds</b>						
General Fund	226,717	158,389	(7,242)	(155,608)	6,858	229,114
<b>Total Funds</b>	<b>2,306,833</b>	<b>913,475</b>	<b>(54,932)</b>	<b>(444,052)</b>	<b>-</b>	<b>2,721,324</b>

**Movement in Funds  
2019**

	Opening Balance	Income	Inv. Gain (Loss)	Expense	Transfer	Total
	£	£	£	£	£	£
<b>Restricted Funds</b>						
Student Bursary Fund	69,131	2,360	9,093	(2,597)		77,987
Martin Harcus Bursary Fund	148,973	5,157	19,984	(5,000)		169,114
Fund for Churches' Fabric	44,708	1,203	4,475	(8,700)		41,686
Mission Resourcing Fund	82,478	2,515	7,164	(500)		91,657
Fabric Loan Trust	368,154	12,472	48,183	(13,000)		415,809
Dean Mission Fund	662,299	23,062	51,621	(52,700)		684,282
Wester Coates Fund	302,823	10,220	39,369	(9,400)		343,012
<b>Total Restricted Funds</b>	<b>1,678,566</b>	<b>56,989</b>	<b>179,889</b>	<b>(91,897)</b>		<b>1,823,547</b>
<b>Designated Fund</b>						
Presbytery Development Fund	156,742	253,765		(153,938)	(6,448)	250,121
Campus Ministry					6,448	6,448
	<b>156,742</b>	<b>253,765</b>		<b>(153,938)</b>		<b>256,569</b>
<b>Unrestricted Funds</b>						
General Fund	200,541	157,977	22,761	(154,562)		226,717
<b>Total Funds</b>	<b>2,035,849</b>	<b>468,731</b>	<b>202,650</b>	<b>(400,397)</b>		<b>2,306,833</b>

**CHURCH OF SCOTLAND  
PRESBYTERY OF EDINBURGH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>Restricted Funds</b>	<b>Purpose</b>
Student Bursary Fund and Martin Marcus Bursary Fund	The support of persons studying for entry into the Ministry of the Church of Scotland
Fund for Churches' Fabric and The Fabric Loan Trust	Assistance with fabric costs to congregations
Mission Resourcing Fund	To propagate the Christian faith within the bounds of the Presbytery.
Dean Mission Fund	To make grants for mission purposes, including but not restricted to work in the former Dean parish, work among the homeless and the support of theological education in India and Bangladesh
Wester Coates Fund	The revenue of the fund is applied for financial support of ministerial assistance.
<b>Designated Funds</b>	
Presbytery Development Fund	The fund offers opportunities for mission-focused staffing within congregations and Presbytery together with development projects within the Presbytery Plan.
Campus Ministry	To meet expenses of Campus Minister (Now closed)

**15 Volunteers**

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

**16 Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Net movement in funds	414,491	270,985
Add back depreciation charge	-	1,054
Deduct investment income	(52,223)	(64,291)
Deduct gains/Add back losses on investments	54,932	(202,650)
Decrease (Increase) in debtors	(446,000)	-
Increase (Decrease) in creditors	42,000	4,793
<b>Net cash provided (used) in operating activities</b>	<b>13,200</b>	<b>9,891</b>

**CHURCH OF SCOTLAND PRESBYTERY OF EDINBURGH**  
**List of Trustees from 1<sup>st</sup> January 2020 to Date of approval of Report and Accounts**

**Chaplains**

Rev	Ailsa	Maclean		
Rev	Erica	Wishart	From	11/20

**Commissioned Elders**

Mr	Reuben	Addis			Mr	Robert	Lowey	until	6/20
Mrs	Jean	Aldred			Miss	Lizabeth	Mackie		
Mr	Ian	Alexander			Mrs	Mary	Macpherson		
Ms	Katherine	Anderson			Mr	Calum	Martin		
Mr	Douglas	Bannatyne			Mr	Gordon	McInally	until	6/20
Mr	Tim	Bell			Mrs	Jill	McIntosh		
Miss	Alice	Bertram			Mr	William	McKay		
Mrs	Fiona	Beveridge			Mrs	Jeanette	McIvor	from	7/20
Mr	Eric	Brown			Mr	Christopher	McLeod		
Mr	Philip	Brown	from	7/20	Mr	Jim	McLean		
Mr	Donald	Bruce	until	6/20	Ms	Sheila	Minty		
Mr	William	Burgess			Mr	John	Murchison		
Dr	Mairianna	Clyde	until	6/20	Mrs	Margaret	Nimmo	From	7/20
Mr	Robert	Clyde	From	7/20	Mr	John	Philp		
Mr	David	Connell			Mr	Timothy	Pitt		
Mr	Brian	Cooper			Mr	Sandy	Pratt		
Dr	John	Crispin			Mrs	Hazel	Reid	From	7/20
Mrs	Margaret	Croall			Mr	Douglas	Robertson		
Ms	Maria	Croall	From	7/20	Mrs	Heather	Robertson		
Mr	Andrew	Davidson			Miss	Maureen	Samuel		
Ms	Nicola	Donald	From	7/20	Mr	John	Sharp		
Mr	Duncan	Douglas			Mrs	Deirdre	Shishodia		
Mrs	Audrey	Downie			Mrs	Marie	Sneddon		
Mr	John	Duncan			Mrs	Anne	Steele		
Mr	Richard	Evans			Dr	Andrew	Steven		
Mr	John	Endicott			Mrs	Jane	Stewart		
Mr	Brian	Falla			Ms	Judith	Stewart	until	6/20
Mrs	Linda	Farrer			Mr	Robin	Stimpson		
Mrs	Aileen	Fraser	until	6/20	Mrs	Sandra	Summers	until	6/20
Mrs	Patricia	Fraser			Mr	Ian	Thom		
Mr	Alexander	Gemmill			Mr	Eddie	Thorn		
Mr	George	Goodall			Mrs	Carol	Turnbull		
Mr	Alan	Graham	until	6/20	Mrs	Anne	Wallace		
Mr	John	Hartil			Mr	Sandy	Wake		
Mr	Nigel	Hicks			Miss	Ann	Wanless	until	6/20
Mr	David	Howie	until	6/20	Mrs	Sheila	Ward		
Mr	Norman	Jamieson			Mr	Duncan	Wilson		
Mr	Bill	Johnston			Mr	Gary	Winney		
Mrs	Doreen	Jones			Miss	Karen	Woodcock		
Ms	Carol	Kelly	until	6/20					
Mrs	June	Kemp	until	6/20					

**Deacons**

Mrs	Elizabeth	Crocker	DCS		Mr	Gordon	Pennykid	DCS	From 8/9/20
Mr	Mark	Evans	DCS		Mrs	Pauline	Robertson	DCS	
Miss	Elspeth	McPheat	DCS						

**CHURCH OF SCOTLAND PRESBYTERY OF EDINBURGH**  
**List of Trustees from 1<sup>st</sup> January 2020 to Date of approval of Report and Accounts**

**Equalising Elders**

Mr	John	Ballantine		Mrs	Helen	Kneale		
Mr	Ken	Bisset		Mrs	Patricia	Kingston		
Mrs	Margaret	Bisset		Mr	David	MacLennan		
Mr	James	Byers		Mr	Hugh	McDiarmid		
Mrs	Rachel	Cadell		Mrs	Karen	McKay		
Mrs	Andrena	Crawford		Mrs	Betty	McLean		
Mr	Michael	Cunliffe		Miss	Morag	Mason		
Mr	Allan	Gordon		Mr	Chris	McNeill		
Mr	Grant	Gordon		Prof	Lindsay	Sawyer	Until	6/20
Mr	Ian	Graham		Cpt	Richard	Smith		
Mrs	Helen	Hannan		Mr	Rodger	Thom		
Dr	Hazel	Hastie		Mrs	Pauline	Weibye		
Ms	Dee	Hunter		Mr	Ross	Wilkinson		
Mrs	Caroline	Kehoe		Miss	Rachel	Wright		
Mr	Herbert	Kerrigan						

**Health Care Chaplains**

Rev	Lynne	MacMurchie		Rev	Suzi	Stark		
Rev	Alistair	Ridland						

**Minister Church Offices**

Rev	Ian	Alexander		Rev	Lezley	Stewart		
Rev	Angus	Mathieson		Rev Dr	George	Whyte		
Rev	Marjory	McPherson						

**Ministers in a Charge**

Rev	James	Aitken		Rev	Robert	Mackenzie		
Rev	Peter	Barber		Rev	Calum	Macleod		
Rev	Rolf	Billes		Rev Dr	Rosie	Magee		
Rev	Peter	Bluett		Rev	Michael	Mair		
Very Rev	Dr Derek	Browning		Rev	Steven	Manders		
Rev	David	Cameron		Rev	Fiona	Mathieson		
Rev Dr	Karen	Campbell		Rev	Iain	May		
Rev	Alan	Childs		Rev	Alexander	McAspurren		
Rev	David	Clarkson	from	4/20	Rev	Moira	McDonald	
Rev	Fergus	Cook	From	3/20	Rev	Cheryl	McKellar Young	
Rev	John	Cowie		Rev	Russell	McLarty		
Rev	James	Dewar		Rev	Peter	Nelson		
Rev	George F	Du Toit	From	12/20	Rev	Andrea	Price	
Rev	Joanne	Foster		Rev	Malcolm	Ramsay		
Rev	Mark	Foster		Rev	Martin	Ritchie		
Rev Dr	Richard	Frazer		Rev	Daniel	Robertson		
Rev	Neil	Gardner		Rev	Colin	Sinclair		
Rev	Keith	Graham		Rev Dr	Easter	Smart		
Rev	James	Griggs		Rev	Norman	Smith		

**CHURCH OF SCOTLAND PRESBYTERY OF EDINBURGH**  
**List of Trustees from 1<sup>st</sup> January 2020 to Date of approval of Report and Accounts**

**Ministers in a Charge (continued)**

Rev Dr	Andre	Groenewald			Rev	Donald	Scott		
Rev	Elizabeth	Henderson			Mr	Peter	Sutton		
Rev	Jack	Holt			Rev	Samuel	Torrens		
Rev	Stuart	Irvin			Rev	Attie	Van Wyk	From	4/20
Rev Dr	James	Jack			Rev	George	Vidits		
Rev	Alistair	Keil			Rev Dr	Stewart	Weaver		
Rev	Gordon	Kennedy			Rev	Ian	Wells		
Rev Dr	Thomas	Kisitu			Rev	John	Wells	From	2/20
Rev	Ian	MacDonald			Rev	Jenny	Williams		
Rev	Peter	Macdonald	Died	2/20	Rev	William	Wishart		
Rev	Cameron	Mackenzie			Rev Dr	John	Young		

**Minister Associate**

Rev	Kenneth	Luscombe
Rev	Lourens	De Jaeger

**Minister Not in a Charge**

Rev	Christine	Clark			Rev	Jayne	Scott
Rev	Sarah	Embleton			Rev Dr	Martin	Scott
Rev	Ian	Gilmour			Rev	David	Swan
Rev	Adrian	Lough			Rev	Alistair	Wynne

**Minister University**

Rev	Kenneth	Boyd			Rev Prof	Susan	Hardman Moore
Rev	Alistair	Donald			Very Rev	Prof Iain	Torrance Kt
Rev Prof	David	Fergusson					

**Ordained Local Minister**

Rev	Janet	McKenzie			Rev Dr	Rita	Welsh
Rev Dr	Fiona	Tweedie					

**Prison Chaplains**

Rev	Sheena	Orr
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**Retired Deacons**

Mrs	Margaret	Gordon DCS			Miss	Agnes	Rennie DCS
Miss	Anne	Mulligan DCS			Miss	Helen	Thom DCS

**CHURCH OF SCOTLAND PRESBYTERY OF EDINBURGH**  
**List of Trustees from 1<sup>st</sup> January 2020 to Date of approval of Report and Accounts**

**Retired Ministers**

Rev	William	Abernethy			Rev	Stewart	Lamont		
Rev	Helen	Alexander			Rev	Margaret	Lane		
Rev	William	Armitage			Rev	Kenneth	Lawson		
Very Rev	Dr Russell	Barr			Rev Dr	Anne	Logan		
Rev Dr	Kenneth	Baird			Rev	William	Macdonald		
Rev	Iain	Barclay	from	9/20	Rev	Margaret	MacGregor		
Rev	Matthew	Bicket			Rev	James	Mackenzie		
Rev	Ronald	Blakey			Very Rev	Gilleasbuig	Macmillan		
Rev	Kenneth	Borthwick			Rev	Alistair	McGregor	died	13/9/20
Rev	Stanley	Brook			Rev	T Stewart	McGregor		
Rev	Jennifer	Booth			Rev	John	McPake		
Rev	Ian	Brady			Rev	Ian	Moir		
Rev	William	Brown			Rev	Mary	Morrison		
Rev	Neil	Buchanan	From	6/20	Rev	John	Munro		
Rev	Murray	Chalmers	until	6/20	Rev	John PL	Munro	until	4/20
Rev	Elizabeth	Curran			Rev	Douglas	Paterson		
Rev	Thomas	Cuthell			Rev	Charles	Robertson		
Rev	D Hugh	Davidson			Rev	Angus	Smith		
Rev	Alexander	Douglas			Rev	Elizabeth	Smith		
Rev	Brian	Embleton			Rev	Donald	Stephen		
Rev	Gordon	Farquharson			Rev Dr	John	Stevenson		
Rev	Margaret	Forrester			Rev	John	Tait		
Rev	Shirley	Fraser			Rev	William	Taylor		
Rev	Michael	Frew			Rev	Donald	Thomson		
Rev	John	Gardner			Rev	Nigel	Watson		
Rev	W Peter	Graham			Rev Dr	Iain	Whyte		
Very Rev	James	Harkness			Rev	Christopher	Wigglesworth		
Rev Dr	Jared	Hay			Rev	John	Wilson		
Rev	Ann	Inglis							
Rev	William	Irving							