

Augustine United Church

Trustees Report and Unaudited Financial Statements

For the year ended 31 December 2022

Charity Number SC000385

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Office bearers and professional advisers

Annual Report 2022

Office bearers and professional advisers

The Board of Trustees

Ms. Hanna Albrecht (appointed 01/01/2022)
Revd. Fiona Bennett
Ms. Harriet Davidson (resigned 31/12/2022)
Mrs. Linda Harrison
Dr. Alexander Peden (resigned 31/12/2022)
Revd. Maxwell Reay
Dr. Ewen Harley
Mr. Thomas McPolin
Mr. Denis Mallon
Ms. Sheila Storrier
Ms. Katrina Tweedie
Mr. Ben Forsyth (resigned 31/12/2021)
Mr. Stephen Hoare (resigned 31/12/2021)
Dr. Anne MacKenzie (resigned 31/12/2021)
Mr. Tyler McNeil (appointed 01/01/2023)

Charity Secretary

Mrs. Linda Harrison

Principal Address

41 George IV Bridge
Edinburgh
EH1 1EL

Independent Examiner

Jaslin Bhagrath
Henderson Loggie LLP
11-15 Thistle Street
Edinburgh
EH2 1DF

Bankers

Bank of Scotland
300 Lawnmarket
Edinburgh
EH1 2PH

Trustees' report

for the year ended 31 December 2022

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2022.

Structure, governance and management

Augustine United Church (AUC) is an unincorporated trust and a registered charity, number SC 000385. As a congregation of the United Reformed Church (URC), day-to-day oversight of church life is exercised by a Church Council Meeting consisting of the elders, office bearers and the ministers who are the Trustees, elected by the authoritative meeting of the church members known as Church Meeting.

The members of Church Council each link with the eight Church Life Ministry Teams (CLMTs). Each Church Life Ministry Team takes responsibility for an area for Church Life, ensuring that members, associates and friends of AUC have opportunities to engage with all areas of Church Life. The areas of Church Life which the Teams are responsible for are: Centre, Property & Finance; Children & Youth; Christian Education; Communication; Justice & Peace; LGBTQI+ Ministry (Our Tribe); Pastoral Care; Visitors & Heritage; Worship.

The CLMTs ensure that the opportunities they enable are steered by the bi-annual priorities and guiding principles which Church Meeting agrees. Report on the work of each CLMT at Church Council meetings and Church Meetings, enables joined up thinking across opportunities in Church Life.

As 2022 drew to a close, two Elders stepped back from Church Council, each having given faithful service over a considerable number of years, both having returned to the Church Council following a gap in service in this way. One of those stepping down had represented the children and young people and the other Safeguarding. In January 2023 Church Council would be joined by a new elder who is actively engaged with the work of our children and young people. The Church Secretary, as the Assistant Safeguarding Coordinator, will work closely with the outgoing Elder on Safeguarding and report to Church Council at each meeting.

The Church Council have met monthly on ten occasions during 2022, with their September meeting held in person. During Trustees' Week, 7 - 11 November in 2022, Trustees were encouraged to attend the events being organised and notified through *Get On Board Edinburgh*, particularly *Learning points for charity trustees* delivered by OSCR.

Who we are

AUC brings together Christians from Congregational, Presbyterian, Churches of Christ and the Metropolitan Community Church. It is part of a Local Ecumenical Covenant with St Columba's-by-the-Castle (Scottish Episcopal Church) and Greyfriars Kirk (Church of Scotland), with whom it is committed to work to establish a united and positive Christian presence in the centre of Edinburgh. The Church Centre ('Centre') situated on George IV Bridge offers a permanent home to Christian Aid and Jubilee Scotland. We welcome in the name of Christ all who wish to use our building for the promotion of peace, freedom of thought and freedom of expression.

Augustine United Church is an active, inclusive Christian community.

We affirm and include people of all ages, abilities, sexualities, gender identities, races and faiths. Our purpose is to worship, work and grow together to promote justice and wellbeing in our lives, community and globally.

Trustees' report *(continued)* **for the year ended 31 December 2022**

2023/25 Priorities

AUC, like many in 2022, have focused on returning to their new 'normal' following the effects of the COVID-19 pandemic. Each of the Church Life Ministry Teams has continued to build on the work of the Shaping a Healthy Future (SHF) priorities in the first half 2022, as we prepared for a whole church 'Away Day' in early November to re-vision our mission and ministry priorities.

The logo of AUC is a dandelion; a mustard seed (Matt 13) of 21st century Scotland. The Mustard seed is a picture of God's Kingdom, which is God's Dream for the world. As a community of Jesus' disciples we are called to work together to be transformed into God's Dream and to act as a witness, catalyst and co-worker with the Spirit to enable this transformation in all the world.

As a community of Jesus' Disciples, we are called to be a Dandelion Church; a taste and sign of God's Dream and community which equips ourselves as members to share and build God's Dream in all the world. Guiding Principles, offering direction in which to develop the life and functions of our Dandelion Church emerged from our Away Day together in November, and become our priorities for 2023/25:

We believe God is calling us to be a church community which strives to be:

- Inclusive; intentionally Inclusive in how we function, and promoting and developing inclusivity in our lives and world.
- Growing; continually growing reflecting on insight and oversight.
- Evangelistic; actively seeking to discover, articulate and share in Jesus' Gospel for all life (humanity and planet) contextually.
- Worshipping; continually developing inclusive worship, which regularly marks themes of social justice.
- An open Siblinghood; intentionally developing and nurturing supportive relationships within AUC.
- Collaborating; deliberately working in partnership with other churches, faiths and organisations.

As each of our eight CLMTs develops their work through these Guiding Principles in 2023, forward momentum beyond the pandemic has been enlivened with renewed energy, building on much that is good out of that difficult time for all. CLMTs have moved the areas they serve forward with commitment and dedication throughout 2022. Our centre ministry has been supported to grow once again through the diligence of our Centre Manager and Staff. Church Council have maintained the oversight for the progression of our *Shaping a Healthy Future* priorities in this changing world.

It is our intention to grow and develop the work of the church in 2023 through these Guiding Principles.

Things to celebrate in 2022

Despite difficulties for the inclusive ministry AUC believes we are called to, there has been much to be celebrated in 2022. One came into membership during the year, as three faithful members and one friend sadly passed away, taking church membership to 88. We pause to celebrate the lives of those who join us, the service offered by our active members and friends now, and all those who have gone before.

Trustees' report *(continued)*
for the year ended 31 December 2022

Many other things have been celebrated in 2022. To mark AUC's 160th year of worshipping on George IV Bridge, a unique Augustine tartan was commissioned from local kiltmaker and designer, George Nicolson, with colours prompted by our stained glass windows, with registration generously funded by a Church Member. What COP26 in Glasgow has meant to us has been embraced, highlighted and developed throughout the year, encouraged by our Peace & Justice CLMT, with active enthusiasm from our Junior Church. Some of the congregation shared their lived experience of conversion practices with the Scottish parliament as part of the consultation looking to banning conversion therapy in Scotland. At the URC Youth Assembly one of our leaders led a session on *Disability, Church and You*. Another of our youth members had a book published, entitled *Young, Woke and Christian: words from a missing generation*. Yet another youth member received the Chief Scouts Gold Award as they moved on to Explorers. Lisa Williams, founder of the Edinburgh Caribbean Association, led us on a Black History walking tour around the streets of Edinburgh. We took part in consultations that led to apology and practical actions in relation to the legacies of slavery being introduced, and passed, through General Assembly resolutions.

During the year, Church Meeting endorsed support to the Discipleship Development Fund for a member on the new MSc Mad Studies postgraduate course at Queen Margaret University, Edinburgh. At the end of May we celebrated Kai Millar's Ordination as a clergy person within the Metropolitan Community Church, and later in the year celebrated their call to ministry in Newcastle. Jo Clifford was sanctified by the Order of Perpetual Indulgence Convent of Dùn Èideann, part of a worldwide order of queer people of all sexualities, formed in response to attacks on the queer community by fundamentalist religious organisations. In July, our Minister took up the General Assembly Moderatorship for the year 2022-23, maintaining close contact with AUC through Church Council, Church Meeting, our CLMTs and continued ministry to our congregation, being present for worship at least once a month, yet representing the URC in various parts of the United Kingdom, through events, leading worship, its committees and in attending the General Assembly and Assembly Executive, bringing a wealth of understanding and experience back to us in our local setting. We said thank you to two Church Members for an amazing two decades of children's ministry, as we welcomed new leaders to Junior Church. The ordination and induction of Nicola Robinson to serve the Leeds URC Partnership was attended by those from AUC, her sending church, in person at Christ Church Halton and online. A Vision for Ministry at AUC was developed alongside the application of a candidate for URC NSM4 (Non-Stipendiary Ministry, model 4), to support ministry in the local church. Towards the end of the year, we received the news that Caro Penney, a very active Church Member, would become the warden of Iona Abbey early in the New Year.

And in between all this, our CLMTs have raised our awareness and understanding of bisexuality, International Women's Day, facing up to poverty, Refugees from Ukraine and beyond, Black History Month, and began to run a series entitled *Tight budget...tasty food* in response to the cost of living crisis. Our collections and support as we approached Christmas were with Christian Aid, Fresh Start, Amnesty International, Royal Edinburgh Hospital, Edinburgh Direct Aid, and a 'reverse Advent calendar', adding items to a box or bag throughout Advent, delivered to the Food Bank in time for Christmas.

Safeguarding continues to be a high priority for the church, with a regular agenda item appearing at all Church Council meetings. There has been a change in the Safeguarding coordinators in recent years, and one of the effects of the pandemic has been access to refresher training within the expected three-year cycle. By the end of 2022, half of all those who work with our children and adults at risk have received their training, with the coordinators also having attended advanced training. Dates are in place for all to have received the refresher training by the end of February 2023.

Trustees' report *(continued)*
for the year ended 31 December 2022

Each Church Life Ministry Team was asked to consider their main achievements in 2022.

Centre, Property & Finance (CP&F) considered their main achievements of 2022 to be:

- Maintaining our financial viability, our Staff Team and positive relationships with our tenants and room hirers despite the huge shock of the pandemic
- Undertaking major building maintenance projects, such as the repairs to the finials and tower, and rectifying difficult drainage problems.
- Investing in the building through a new fire detection & alarm system, and further low energy lighting
- Further investment in our streaming technology, and training people to use it
- Becoming a Real Living Wage employer, with effect from 1st January 2023

The **Communications CLMT** considered their main achievements of 2022 to be:

- producing excellent issues of SEEDS, and moving towards bi-monthly issues to maintain quality issues
- significant work to maintain and develop the live streaming of our worship, working closely with the Worship & Education CLMT
- improvements to and ongoing maintenance of the AUC website, including working closely with the Visitor and Heritage and Our Tribe CLMTs to develop their sections of the website and promote events.

The **Children & Young People CLMT** considered their main achievements of 2022 for **Junior Church** to be:

- the introduction of the creche area in the sanctuary, and the introduction of an extra pair of hands role for the creche
- New leadership and planning team, with multiple leaders now taking turns leading junior church
- Getting the children involved in the 'time for all ages' to share what they are learning with the congregation

And for the **TLC Youth group** to be:

- exploring mindfulness and contemplative spirituality as routes to mental and spiritual well-being
- enjoying lively discussions around bible passages and movies
- playing a key role in the 'Capital Day Out' in Edinburgh, organised by the Synod Youth Executive
- that members of the group celebrate the friendships; the outings; the creation of this small accessible community; creating and recording prayers for worship; sharing expressive crafts

The faithful commitment and support of those who have worked with our children and young people, and those who have picked up that mantle now, continues to be hugely valued, and to be outstanding in its service.

Trustees' report *(continued)*
for the year ended 31 December 2022

The Peace & Justice CLMT considered their main achievements of 2022 to be:

- Raising the profile of this area of Church Life across the congregation, with new members joining the team
- Support for the Trussell Trust through encouragement for Food Bank support and our reverse advent collection
- Promotion for better stewardship of the planet with eco-tips in the weekly Notices, eco-activities and annual Plastic-Free July
- Regular input from and awareness raising of the work of Eco-Congregation Scotland, such as the alternative, ecumenical, international, multi-lingual environmental Advent calendar
- Awareness of *Black Lives Matter* through articles in each edition of Seeds and a Black History walking tour of the streets of Edinburgh
- Support for Fairtrade Fortnight with an annual Fairtrade stall
- Contributions to the Grassmarket Community Project meals.

The Our Tribe – LGBTQI+ CLMT, (which works in partnership with the worldwide denomination of Metropolitan Community Churches) considered their main achievements of 2022 to be:

- Continuing our monthly online Our Tribe meetings with a good range of speakers and topics
- Strengthening MCC connection with global speakers at Our Tribe events and attendance at MCC General Conference
- Establishing Coffee Saints social events monthly
- Visibility at LGBTQI+ community events, eg Pride, trans pride, summer LGBT Fair, activist events, Interfaith gatherings
- raising awareness of our inclusive church through placards visible through the church doors, the Our Tribe pop-up banner placed in the door way on Sunday mornings, at Pride, and at Coffee Saints socials
- Input into the Expert Advisory Panel for the Conversion Practices Legislation and support of the Gender Recognition (Reform) Scotland Bill.

With the move of a key organiser to their call to ministry, A Queer Theology Conference planned for 2022 did not take place, with an alternative format jointly with MCC being considered for 2023.

The Pastoral CLMT considered their main achievements of 2022 to be:

- Continuing a phone network of support, bi-monthly mailings to all Church Members and Associate Members, and effective communication of events through Friday Notices
- Reinstating the in-building, post service coffee and some lunch events
- Continuing the online social time post service each Sunday
- Marking special birthdays
- Joint working with other CLMTs to provide joined up pastoral care
- Ongoing provision of 1 to 1 support and visits to older and housebound Members and Associates.

Trustees' report *(continued)*
for the year ended 31 December 2022

The Visitor & Heritage CLMT considered their main achievements of 2022 to be:

- Close working with the Communications CLMT to develop the Visitor and Heritage section of the website and to promote events, eg Doors Open Day, Herstory etc
- Creation of new banners which document the way in which the Sanctuary has changed over the years to meet the needs of the congregation
- A highly successful Doors Open Day Event in the autumn
- Continued development of Herstory as an audio podcast or text download from the website, and progressing development of the other pilgrimages
- Running an in-person Herstory Pilgrimage with our partner churches as part of the TLC annual Pilgrimage
- Setting up the process to seek grant funding for the next phase of the Visitor & Heritage Project
- Celebrating the 220th anniversary of the original Augustine congregation.

The Worship & Education CLMT considered their main achievements of 2022 to be:

- Continuing our weekly Bible study groups and fortnightly book group online
- Our weekly service, recorded on Youtube, is becoming a substantial resource bank
- Close working with the Communications CLMT to develop our online worship
- The pandemic and Minister's year as URC General Assembly Moderator, have led to a far greater number of people being involved in leadership and the delivery of our worship and education provision, leading to a richer and more diverse provision
- The challenges of protestors have led to a stronger sense of solidarity within the community and stronger stewarding practices
- All involved in the Sunday Rota (of all tasks necessary to host a worship service) are now invited to meet for training & reflection every 6 months. An invitation to join in the Sunday Rota is permanently in the Friday Notices.

Continued influence of the COVID-19 pandemic

Robust Risk Assessment, continually reviewed by the Centre Manager and reported to Church Council, has allowed decisions to adapt the building to increase its use gradually, cautiously and, above all, safely. Recognising the advantages of streaming technology for the future, the church has supported the purchase of new equipment to allow hybrid meetings as all return to the building, and for the future. This work has continued to be held as vital throughout 2022, and the attention to detail has continued to be exemplary. The committed effort of the Centre Manager and Staff Team to respond to the changing landscape is highly praiseworthy, allowing the congregation and Lets to move in a new direction to encompass technology, and to return to the building with utmost confidence.

Challenge to our inclusive community which welcomes and values all, regardless of age, gender, race, sexual orientation or ability

AUC's commitment to Jesus' example calling us to be an inclusive community which welcomes and values all, regardless of age, gender, race, sexual orientation or ability was challenged during 2022. Firstly, fundamentalist protesters stood outside the church on the Sundays following Edinburgh Pride, causing great concern for and distress to many of our members and friends. Members of our Church Family were concerned later in the year to read articles in the press and on social media referring to the decision of Church Council to cancel a booking for the holding of a gender-critical conference. After careful consideration, the Council considered it both necessary and appropriate to provide continued assurance to our Church community of the priority we give to inclusivity and equality which provides a safe space for those who experience vulnerabilities. This is consistent with our beliefs and the witness which we are called to give to the Christian Gospel. The purpose of the statement that appeared on our website and in correspondence with the group was to provide reassurance that our commitment to these values remains unchanged as we continue to hold this area of ministry as vital to our calling and ministry to all in the City of Edinburgh, and more widely to those who join us online.

Trustees' report *(continued)* **for the year ended 31 December 2022**

In response to these challenges, we have reviewed our welcome, opening that up to be more visible and to connect more fully with those who pass our door, and we have reviewed the process for use of our building to maintain our valued safe space for those who experience vulnerabilities across the city.

Financial Review

Financial uncertainty was a major feature of 2020 and 2021. This theme continued in 2022. The impact of rising inflation has been felt across the charity sector just as activities were beginning to return to pre-pandemic levels. Centre, Property and Finance CLMT (CP&F) introduced monitoring of Key Performance Indicators (KPIs) during 2022 as an attempt to monitor trends in our most important income sources and costs. These KPIs have been published in the AUC "Seeds" magazine to give greater awareness of our financial position.

The building was much busier during the year. Our Centre Manager, Staff Team, Office Bearers, Trustees, CLMT and many helpers have worked together to keep the building available for use by an amazingly wide range of individuals and organisations.

Key features of the 2022 finances include:

- The continued strength of regular congregational giving, which increased by 5%. The total received for Gift Day, however, was only 39% of that received in 2021. This is disappointing but the 2021 figure was exceptionally high.
- Significant income from legacies and one-off donations. This support is very welcome but does vary from year to year.
- Income from our regular tenants increased significantly because our Fringe tenant was able to run a very successful season and pay the full rental.
- Our income from sessional lettings increased hugely as booking levels returned towards pre-pandemic levels. However, the monitoring of KPIs has shown that booking levels and related income (adjusted for inflation) have not yet returned to 2019 figures. We increased our charges by 7% in January.
- We received £6,533 as the balance of our Covid loss of earnings insurance claim.
- We were able to pledge an increase of 3.5% in our contribution to the URC's Ministry and Mission fund.
- Keeping our Staff Team in place and awarding salary increases. We were able to pay a one-off cost of living payment to staff in October. The level of payment was guided by decisions made by the URC General Assembly and the Synod of Scotland about financial support for Church employees.
- Spending on building maintenance, both planned (the repairs to the finials and tower) and unplanned (work on a significant drainage problem).
- Investing £19,500 in a major upgrade of our fire detection and alarm system.
- Legal costs following the cancelling of a room booking. The fees in 2022 were £8,760. We are grateful for a grant of £3,000 from the Synod of Scotland towards these costs.

Our total income, at £252,167, rose by 20% compared to 2021. Our total expenditure at £262,119, rose by 49% compared to 2021 (excluding the impairment loss related to the revaluing of the building). The increase in costs of £85,742 is of course significant. A large part of it was related to the repair work on the finial and tower. This work was 50% funded by the insurers and their share of the project cost was paid at the end of 2021, in advance of the work being done. There were significant increases in heat and light costs (related to increased use of the building) and salaries. Depreciation costs rose significantly following the investment in the fire detection and alarm system. The significant legal fees were unforeseen.

We therefore end the year with a deficit of £9,952.

Trustees' report *(continued)* **for the year ended 31 December 2022**

Reserves Policy

Free reserves of £300,202 at 31 December 2022 are considered adequate for the immediate future.

Plans for the Future

As we look ahead to 2023 we recognise that financial uncertainty continues to be a concern, particularly at a time of high inflation. The leases with our tenants will be due for renewal during 2023 and there will be significant increases in charges. Our room letting charges will increase again on 1 January 2023. We must continue to look after our staff and ensure that they are paid fairly for their work. Although no major projects are planned, the maintenance cost of an old building can be significant. We plan to invest in access to the dais in the Sanctuary since the steps there are a barrier to some. We will also invest in an upgrade of the pantry, which is an important space for the preparation of refreshments for the congregations and for hirers. Further investment, such as energy saving measures, may need grant support or fund raising initiatives.

While continuing to be aware of the financial cost of looking after our building, we must not allow that consideration to dominate our financial affairs. We should always remember that our financial resources are there to support all aspects of our mission and ministry.

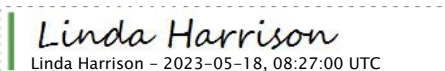
Statement of trustees' responsibilities

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the 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 material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust and to enable it 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 trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The attached financial statements fulfil these obligations.

Approved by the trustees on 2 May 2023 and signed on their behalf by:


Linda Harrison - 2023-05-18, 08:27:00 UTC

Linda Harrison
(Church Secretary)

Independent Examiner's report to the trustees of Augustine United Church

I report on the accounts of Augustine United Church for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with the terms of my engagement. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner'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 and the charity's trustees, as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 2006 Accounts Regulations (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than as disclosed below:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended);

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Jaslin Bhagrath - 2023-05-18, 09:40:23 UTC

Jaslin Bhagrath CA
Independent Examiner
Henderson Loggie LLP
11-15 Thistle Street
Edinburgh
EH2 1DF

2 May 2023

Statement of financial activities
for the year ended 31 December 2022

	2022 Unrestricted Funds £	2022 Endowment Funds £	2022 Total Funds £	2021 Total funds £
Income:				
Donations and legacies	2 112,291	-	112,291	107,632
Charitable activities	4 124,409	-	124,409	61,861
Investments	103	-	103	62
Other income	5 15,364	-	15,364	39,995
Total income and endowments	252,167	-	252,167	209,550
Expenditure on:				
Raising funds	6 102,416	-	102,416	51,580
Charitable activities:				
Ministry and mission costs	7 68,179	-	68,179	61,602
Worship costs	8 91,524	-	91,524	63,195
Impairment loss	12 -	-	-	3,700,000
Total expenditure	262,119	-	262,119	3,876,377
Net (expenditure)/income	(9,952)	-	(9,952)	(3,666,827)
Transfers between funds	15 -	-	-	-
Net movement in funds	(9,952)	-	(9,952)	(3,666,827)
Total funds brought forward	15 310,154	1,500,000	1,810,154	5,476,981
Total funds carried forward	300,202	1,500,000	1,800,202	1,810,154

The statement of financial activities includes all gains and losses recognised in the year.
 All incoming resources and resources expended derive from continuing activities.

Balance sheet
at 31 December 2022

	Note	£	2022	£	£	2021	£
Fixed assets							
Tangible fixed assets	12		1,525,094			1,509,061	
Current assets							
Debtors	13	53,079			23,680		
Cash at bank and in hand		247,191			300,691		
			300,270		324,371		
Current liabilities							
Creditors falling due within one year	14	(25,162)			(23,278)		
Net current assets			275,108			301,093	
Total assets less current liabilities			1,800,202			1,810,154	
Funds							
Unrestricted funds	15		300,202			310,154	
Endowment funds	15		1,500,000			1,500,000	
Total funds			1,800,202			1,810,154	

The notes on pages 13 to 21 form part of these financial statements.

Signed:


 Linda Harrison – 2023-05-18, 08:27:00 UTC
Linda Harrison
 Trustee

Approved and authorised for issue by the Trustees on 2 May 2023.

Notes

(forming part of the financial statements)

1 Accounting policies

General information

Augustine United Church is a registered Scottish Charity with registration number SC000385. Its principal address is 41 George IV Bridge, Edinburgh, EH1 1EL.

Basis of accounting

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of preparation

The financial statements have been prepared under the historical cost accounting rules, and in accordance with applicable accounting standards, as modified by the revaluation of UK listed investments. The charity is a Public Benefit Entity and the financial statements comply with the charity's Constitution, the Statement of Recommended Practice (SORP) FRS 102 'Accounting and Reporting by Charities, FRS 102, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

These financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity has adopted the exemption afforded to small entities by FRS 102 from preparing a Statement of Cash Flows.

Going concern

The trustees have considered the impact of the COVID-19 pandemic and consider it appropriate to prepare the financial statements on a going concern basis for the reasons as set on pages 5-6.

Income

Income is recognised when the charity has entitlement to the funds, when it is probable that the income will be received and the amount can be measured reliably. Donations, legacies and similar income sources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is credited to the statement of financial activities on the basis of interest receivable during the year.

Expenditure

Expenditure, which includes irrecoverable VAT, is recognised on an accruals basis when there is a legal or constructive obligation to pay for expenditure.

- Expenditure on raising funds are those costs incurred in rental of the Church buildings and relate to the costs of maintaining the property. These costs are apportioned 70% to cost of raising funds and 30% to worship expenses.
- Expenditure on charitable activities include costs associated with worship and other general church expenses.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. They are attributed as support cost to worship and other general church expenditure.

Notes *(continued)*
(forming part of the financial statements)

Tangible fixed assets

No depreciation is charged on the church building due to the length of the economic life and the residual value.

Depreciation on equipment and furnishings is charged at 25% straight line.

At each reporting period end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the charity estimates the recoverable amount of the cash-generating unit to which the asset belongs. Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in statement of financial activities.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash and cash equivalents

Cash at bank and in hand includes cash and highly liquid short term investments with a maturity of 3 months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Funds structure

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor.

The endowment fund is made up of the value of the Church building.

Judgements in applying key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Notes *(continued)*
(forming part of the financial statements)

2 Donations and legacies

	Unrestricted 2022 £	Unrestricted 2021 £
Offerings		
Freewill offerings	56,985	54,107
Donations		
Donations for benevolent purposes	374	381
General donations and legacies	45,390	32,487
Grants receivable (note 3)	9,542	20,657
	<hr/> 112,291 <hr/>	<hr/> 107,632 <hr/>

3 Grants receivable

	Unrestricted 2022 £	Unrestricted 2021 £
Listed places of worship	9,542	1,814
URC National Synod of Scotland	-	150
Our Tribe	-	150
CJRS Grants	-	18,543
	<hr/> 9,542 <hr/>	<hr/> 20,657 <hr/>

4 Income from charitable activities

	Unrestricted 2022 £	Unrestricted 2021 £
Income from use of premises		
Rents	61,172	39,324
Service charges	9,850	2,583
Other uses of premises	53,387	19,954
	<hr/> 124,409 <hr/>	<hr/> 61,861 <hr/>

5 Other income

	Unrestricted 2022 £	Unrestricted 2021 £
Insurance claim – loss of earnings	6,532	17,500
Insurance claim – tower damage	-	22,495
Reimbursement of moderators expenses	8,832	-
	<hr/> 15,364 <hr/>	<hr/> 39,995 <hr/>

Notes *(continued)*
(forming part of the financial statements)

6 Expenditure on raising funds

	Unrestricted 2022 £	Unrestricted 2021 £
Premises costs (note 9)	102,416	51,580
	<hr/> 102,416 <hr/>	<hr/> 51,580 <hr/>

7 Expenditure on charitable activities - Ministry and Mission costs

	Unrestricted 2022 £	Unrestricted 2021 £
Ministry and mission	46,005	50,018
Ministers' expenses	10,301	8,891
Moderators expenses	8,832	-
URC Synod	20	-
Visitor Ministry project	3,021	2,693
	<hr/> 68,179 <hr/>	<hr/> 61,602 <hr/>

8 Expenditure on charitable activities - Worship and general expenses

	Unrestricted 2022 £	Unrestricted 2021 £
Benevolent payments	1,531	1,790
Office and miscellaneous expenses	6,536	5,772
Worship and other ministry	3,290	1,920
Maintenance costs	11,839	24,928
Depreciation	10,082	4,095
Governance costs (note 11)	3,000	2,520
Premises costs (note 9)	43,892	22,106
Bank charges	64	64
Professional fees	10,940	-
Miscellaneous	350	-
	<hr/> 91,524 <hr/>	<hr/> 63,195 <hr/>

Notes *(continued)*
(forming part of the financial statements)

9 Premises costs

	Unrestricted 2022	Unrestricted 2021
	£	£
Rates and council tax	319	1,626
Repairs and maintenance	62,533	-
Furniture and equipment	463	1,029
Heating and lighting	15,163	10,069
Insurance	4,468	3,886
Website costs	141	-
Salaries and employment costs (note 10)	63,221	57,076
	<hr/>	<hr/>
	146,308	73,686
	<hr/> <hr/>	<hr/> <hr/>
Allocated to expenditure on raising funds (note 6)	102,416	51,580
Allocated to worship and general expenses (note 8)	43,892	22,106
	<hr/> <hr/>	<hr/> <hr/>

Premises costs are allocated to cost of generating funds and worship expenses. The allocation has been calculated by the trustees at 70% to cost of generating funds and 30% worship expenses.

10 Analysis of staff costs

	2022	2021
	£	£
Salaries and wages	60,578	54,543
Employer pension contribution	2,643	2,533
	<hr/>	<hr/>
	63,221	57,076
	<hr/> <hr/>	<hr/> <hr/>

Staff costs include the salary costs of the lay staff.

The average number of full time employees during the year was as follows:

	2022	2021
Lay members of staff	3	3
	<hr/> <hr/>	<hr/> <hr/>

All key management personnel are unpaid volunteers, except the Minister who is paid a stipend by the United Reform Church. In 2022 her stipend was £30,986 (2021: £27,600).

No employee was paid in excess of £60,000.

Trustees remuneration and expenses

During the year payments of expenses totalling £1,247 (2021: £739) were made to 5 trustees (2021: 2 trustee). In addition, the minister received expenses and allowances of £8,396 (2021: £8,172) and was paid a stipend and received benefit from a pension contribution from the United Reformed Church Ministry and Mission Fund. The contribution from the Church to this fund in the year was £46,005 (2021: £50,018). Donations were received from 7 Trustees totalling £2,222 (2021: £3,695 from 11 Trustees). The minister was reimbursed £8,832 for costs incurred as moderator (2021: £nil).

Notes *(continued)*
(forming part of the financial statements)

11 Governance costs

	Unrestricted 2022 £	Unrestricted 2021 £
Independent examination fee	3,000	2,520

12 Fixed assets

	Church building £	Equipment & furnishing £	Total £
Cost or valuation			
At 1 January 2022	1,500,000	98,298	1,598,298
Additions	-	26,115	26,115
Disposals	-	(1,020)	(1,020)
At 31 December 2022	1,500,000	123,393	1,623,393
Depreciation			
At 1 January 2022	-	89,237	89,237
Charge for year	-	10,082	10,082
Eliminated on disposal	-	(1,020)	(1,020)
At 31 December 2022	-	98,299	98,299
Net book value			
At 31 December 2022	1,500,000	25,094	1,525,094
At 31 December 2022	1,500,000	9,061	1,509,061

In 2021 the charity undertook a review of the fair value of the Church building. In the absence of the availability of a formal valuation, the charity reviewed the value of similar properties in the area, based on market transactions. As a result of this review the charity deemed a value of £1.5 million to be an appropriate valuation. There have been no material changes to the market for similar properties and the Trustees are satisfied that no changes in the value are required.

The title of the church is held in trust by The United Reformed Church (Synod of Scotland) Nominees Limited.

Notes *(continued)*
(forming part of the financial statements)

13 Debtors

	2022	2021
	£	£
Prepayments and accrued income	52,929	22,081
Grants receivable	150	1,599
	<hr/>	<hr/>
	53,079	23,680
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors

	2022	2021
	£	£
Trade creditors	1,040	6,532
Accruals and deferred income	21,700	16,121
Other creditors	2,422	625
	<hr/>	<hr/>
	25,162	23,278
	<hr/> <hr/>	<hr/> <hr/>

Notes (continued)
(forming part of the financial statements)

15 Analysis of fund movements

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Unrestricted fund					
- General fund	174,439	252,167	(262,119)	-	164,487
Designated funds					
- Ministerial Accommodation	135,715	-	-	-	135,715
	<u>310,154</u>	<u>252,167</u>	<u>(262,119)</u>	<u>-</u>	<u>300,202</u>
Capital Endowment Fund	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>
Total funds	<u>1,810,154</u>	<u>252,167</u>	<u>(262,119)</u>	<u>-</u>	<u>1,800,202</u>

The Ministerial Accommodation fund has been set up to hold the proceeds of sale of the former Manse for use in the event that future Ministers need housing assistance.

The Capital Endowment Fund reflects the value of the Church building.

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Unrestricted fund					
- General fund	35,224	209,550	(176,377)	106,042	174,439
Designated funds					
- Fabric Fund	106,042	-	-	(106,042)	-
- Ministerial Accommodation	135,715	-	-	-	135,715
	<u>276,981</u>	<u>209,550</u>	<u>(176,377)</u>	<u>-</u>	<u>310,154</u>
Capital Endowment Fund	<u>5,200,000</u>	<u>-</u>	<u>(3,700,000)</u>	<u>-</u>	<u>1,500,000</u>
Total funds	<u>5,476,981</u>	<u>209,550</u>	<u>(3,876,377)</u>	<u>-</u>	<u>1,810,154</u>

The Fabric Fund was originally set up to provide for major renovation work which may be needed. However, the trustees confirm that it is no longer helpful to have a separate designated fund for this purpose. Therefore at the year-end, a transfer was made from the designated Fabric Fund to unrestricted General Funds, representing the unspent funds that were previously set aside.

Incoming resources in the Fabric Fund includes congregational fundraising and grants receivable. Resources expended includes all maintenance costs and depreciation.

Notes *(continued)*
(forming part of the financial statements)

16 Analysis of group net assets between funds

2022	Unrestricted funds £	Capital endowment £	Total funds £
Fixed assets	25,094	1,500,000	1,525,094
Net current assets	275,108	-	275,108
	<hr/>	<hr/>	<hr/>
	300,202	1,500,000	1,800,202
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
2021	Unrestricted funds £	Capital endowment £	Total funds £
Fixed assets	9,061	1,500,000	1,509,061
Net current assets	301,093	-	301,093
	<hr/>	<hr/>	<hr/>
	310,154	1,500,000	1,810,154
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

17 Ultimate controlling party

The charity is constituted by Trust Deed and is controlled by the elected trustees.



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E-SIGNATURE CERTIFICATE

Certificate Summary

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Signatures

E-SIGNED BY: **Linda Harrison (linda.harrison@augustine.org.uk)**
SECURITY LEVEL: **Secure Email (Authenticated)**
E-SIGNATURE ID: **e6839803-2c14-44f9-a2a9-e93a767c0aae**

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Linda Harrison

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DOCUMENT ORIGINATOR: **Keri Ritchie (keri.ritchie@hlca.co.uk)**

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SECURITY LEVEL: **Secure Email (Authenticated)**
E-SIGNATURE ID: **60f31d28-ea1a-4f49-95d8-eb459a53107e**

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