

Scottish Charity Number: SC016610

Congregation Number: 010032

**Duddingston Kirk
(Church of Scotland)
Edinburgh**

2020 Annual Accounts

Duddingston Kirk (Church of Scotland), Edinburgh
Contents of the Financial Statements

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Duddingston Kirk (Church of Scotland), Edinburgh
Charity information
For the Year Ended 31 December 2020

The Trustees present the Annual Report and Accounts for Duddingston Kirk (Church of Scotland) Edinburgh for the year ended 31 December 2020.

Reference and Administrative Information

Charity Name: Duddingston Kirk (Church of Scotland), Edinburgh
Charity Register Number: SC016610
Congregational Reference Number: 10032
Contact Address: The Church Office
5 Old Church Lane
Edinburgh, EH15 3PX

Trustees

Norah Aitchison	Lynn Kane
John Anderson	Sheila MacIver
Jim Baird	Roger Macklin
Louise Blackie	Christine MacLeod
Dorothy Blacklock	Norman MacLeod
Douglas Boxall	Anne McCrossan
Jacqui Bruce	Helen McMillan
Alex Calder	Lucy Murphy
Margaret Cockburn	Steven Oliver
Eileen Cox	Christina Orr
Ian Fergusson	Jim Paul
Morna Fergusson	Margaret Paul
Rhona Fitzgerald	Pam Reid
David Fleming	Joanne Ritchie
Hugh Flockhart (until 07/05/20)	David Robertson
Moirra Gibbs	Isobel Ross
Jamie Gilchrist	Gwyneth Stanton
Jill Gilchrist	Kenneth Train
David Howie	Tricia Whyatt
Fiona Hunt	Janette Wilson
James Jack	Alistair Wood
Doreen Jones	

Minister:	Rev'd Dr James A P Jack
Session Clerk:	David Howie (to 26/03/2020) Janette Wilson (from 26/03/2020)
Church Treasurer	Christine Carlton

**Independent
Examiner:**

Sarah Hollis, CA
Hollis Accounting Limited
3 Melville Crescent
Edinburgh, EH3 7HW

Bankers:

Bank of Scotland
153 Portobello High Street
Edinburgh
EH15 1AG

**Duddingston Kirk (Church of Scotland), Edinburgh
Trustees' Annual Report
For the Year Ended 31 December 2020**

The Trustees present their report and accounts for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's trust deed, the General Assembly regulations for congregational finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Until March 2020 Public Services of Worship were held every Sunday at 10.30am, with occasional afternoon and evening services held as appropriate. Throughout the week during school term time various organisations usually meet such as Sunday Club for children, Parent & Toddlers Group, Boys Brigade Senior and Junior sections, Anchor Boys, Girl Guides, Brownies and Rainbows, Seniors Lunch Club, Scottish County Dancing, Garden Club, the Third Tuesday Group, The Drama Group and The Art Group. All of these activities are open to any members of the parish.

During 2020 due to the Covid-19 pandemic our activities experienced severe disruption. Our last service of worship for the year in our church building was held on 15th March 2020 and celebrated Rev Dr Jack's 30 years in the ministry. Throughout the time that worship in the church building has not been possible we have had online services twice a week which began on 22nd March. A particular favourite was the week before Christmas when over 70 people were directly involved in the service! Under Covid-19 regulations we managed to open the church building for midweek prayer from 5th August.

Our Church hall and grounds have been used by Highland Fling as the base for their After School Club, bringing children from four local primary schools while schools were open between August and December.

In 2019 our Garden Room welcomed around 4,000 strangers and friends and was staffed by 40 volunteers from the congregation and wider community. During 2020 the Garden Room remained closed. Not only did this prevent valuable community interaction but it had a significant impact on our planned income for the year.

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity Trustees. The Kirk Session members are the Elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills. Elders are ordained and are therefore appointed for life or until resignation or they are removed from the Kirk Session.

Organisational Structure

The Kirk Session which meets five times a year is responsible for spiritual matters within the congregation. The Fabric and Finance Group is responsible for the temporal matters of the congregation. Certain responsibilities are delegated to the Finance Committee, Property Committee and Administration Committee as appropriate.

Duddingston Kirk (Church of Scotland), Edinburgh
Trustees' Report (continued)
For the Year Ended 31 December 2020

Achievements and Performance

We have not had any face to face worship since March. All of our organisations have suspended their meetings in 2020. Some of our youth organisations have met virtually throughout the year with good attendance and we have continued to reach out to our 30 Lunch Club members and other vulnerable members of the Congregation.

Plans for the Future

Our Glebe project gained charitable status as Jock Tamson's Gairden in 2020 and will run independently from the Kirk from February 2021. We will continue to work in partnership with them and wish them every success. As and when we are able we will re-open our church building for Sunday worship and aim to return to our full range of activities.

Financial Review

The gross income of £283,639 (2019: £202,516) includes the Will and Myra Farrell unrestricted bequest of £120,923 which the Trustees have designated for use for Ministry and Mission, for fabric maintenance and for the establishment of the 900th Fund to support the Kirk's 900th anniversary celebrations in 2024. Offertory income (£76,577) is £9,000 less than in 2019 due to the coronavirus lockdown restrictions. This has contributed to a General Fund deficit of £4,264. The total funds held at 31st December 2020 are £324,890 (2019: £248,303).

Reserves Policy

It is the Trustees' policy to hold approximately six months of unrestricted expenditure in the General Fund as a contingency for unforeseen issues. At the year end £78,659 is held in the General Fund which equates to 7 months of unrestricted expenditure.

Risk Management

The charity faces the risk of reductions in income, in common with many other charities at this time. However Duddingston Kirk is in a fortunate position of having significant reserves to mitigate this risk for the foreseeable future.

Significant maintenance might be require in the future to buildings and fabric but our buildings are judged to be well maintained at this point in time and we have reserves to fund any immediate work needed. Should building costs exceed our reserves we would seek support from the General Trustees of the Church of Scotland.

Reduction in member numbers is a risk for all congregations but we consider our congregation to be strong in numbers at this time, with a broad range of ages. We are fortunate that a good number of our members are willing to give their time and talents to the work of the Kirk.

Should Covid restrictions continue our income and activites would remain restricted but we consider we have sufficient reserves to mitigate this risk for the foreseeable future.

Duddingston Kirk (Church of Scotland), Edinburgh
Statement of Trustees' Responsibilities
For the Year Ended 31 December 2020

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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's Memorandum & Articles 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 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 charity will continue in operation.

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

Approved by the Trustees and signed on their behalf,

J Wilson

Session Clerk

Date:


28/4/21.

Duddingston Kirk (Church of Scotland), Edinburgh
Statement of Financial Activities

For the Year Ended 31 December 2020

	Notes	2020				2019			
		Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
		General Funds	Designated Funds	Funds		General Funds	Designated Funds	Funds	
£	£	£	£	£	£	£	£		
Income									
Incoming resources from generated funds									
Donations and legacies	1	97,473	126,745	1,000	225,218	108,213	16,586	-	124,799
Charitable activities	4	14,305	8,483	15,916	38,704	5,481	22,431	34,666	62,577
Other trading activities	2	17,378	-	-	17,378	12,466	-	-	12,466
Investments	3	1,971	368	-	2,339	2,675	-	-	2,675
Other		-	-	-	-	-	-	-	-
Total		131,127	135,596	16,916	283,639	128,834	39,017	34,666	202,516
Expenditure on:									
Raising funds	5	164	-	-	164	-	-	-	-
Charitable activities		135,237	44,375	26,141	205,753	138,803	71,063	18,678	228,544
Other		-	-	-	-	-	-	-	-
Total		135,401	44,375	26,141	205,917	138,803	71,063	18,678	228,544
Net gains/(losses) on investments	9	(1,296)	162	-	(1,134)	1,633	2,858	-	4,491
Net income/(expenditure)		(5,570)	91,383	(9,225)	76,588	(8,337)	(29,188)	15,987	(21,537)
Transfers between funds	13	1,306	(1,306)	-	-	2,520	(2,520)	-	-
Net movement in funds		(4,264)	90,077	(9,225)	76,588	(5,817)	(31,708)	15,988	(21,537)
Fund balances brought forward		82,923	149,391	15,988	248,302	88,740	181,099	-	269,839
Fund balance carried forward		78,659	239,468	6,764	324,890	82,923	149,391	15,989	248,303

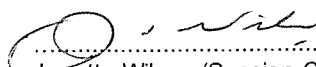
The notes on pages 7 to 13 form part of these financial statements

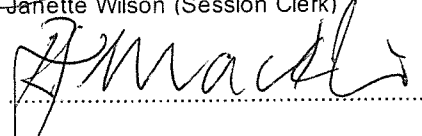
Duddingston Kirk (Church of Scotland), Edinburgh
Unaudited Balance Sheet
As at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible Fixed Assets	8	-		-	
Investments	9	<u>42,970</u>		<u>44,104</u>	
			42,970		44,104
Current assets					
Debtors	10	4,000		4,000	
Church of Scotland Investors					
Trust Deposits		249,327		179,327	
Cash at bank and in hand		<u>30,116</u>		<u>24,630</u>	
			283,443		207,957
Creditors: Amounts falling due within one year	11	<u>(1,523)</u>		<u>(3,757)</u>	
Net current assets			281,920		204,198
Net assets			<u>324,890</u>		<u>248,303</u>
Unrestricted Funds	13				
General Funds		78,658		82,923	
Designated Funds		<u>239,468</u>		<u>149,391</u>	
			318,126		232,314
Restricted Funds	13		6,764		15,989
Endowment Funds	13		-		-
			<u>324,890</u>		<u>248,303</u>

The financial statements were approved and authorised for issue by the Kirk Session

on 28.12.2020 and are signed on their behalf by:


 Janette Wilson (Session Clerk)


 Roger Macklin (Convenor of Finance Committee)

The notes on pages 7 to 13 form part of these financial statements

Duddingston Kirk (Church of Scotland), Edinburgh
Notes to the Financial Statements
For the Year Ended 31 December 2020

Accounting Policies

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

Basis of Preparation

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

Funds

Funds held by the charity are classified as either restricted or unrestricted funds, defined as follows:

Restricted funds – 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 general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds have been set aside to be used for specific purposes as identified by the Trustees. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds

Resources expended

All expenditure is recognised on an accruals basis as the liability is incurred.

Tangible Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £6,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. At present nothing falls into this category. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment – 3 years

Investments

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

Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate. The organisation is recognised as a charity by HM Revenue and Customs. Accordingly, no provision is made for taxation liabilities.

Duddingston Kirk (Church of Scotland), Edinburgh
Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2020

	Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
	General	Designated			General	Designated		
	2020	2020	2020	2020	2019	2019	2019	2019
	£	£	£	£	£	£	£	£
1 Donations and legacies								
Offerings	76,577	-	-	76,577	85,524	-	-	85,524
Tax recovered on Gift Aid	15,897	-	-	15,897	17,893	-	-	17,893
Legacies	2,000	120,923	-	122,923	1,500	-	-	1,500
Organisations Income	-	5,642	-	5,642	-	14,286	-	14,286
Donations	2,999	180	1,000	4,179	3,295	2,300	-	5,595
	<u>97,473</u>	<u>126,745</u>	<u>1,000</u>	<u>225,218</u>	<u>108,212</u>	<u>16,586</u>	<u>-</u>	<u>124,798</u>
2 Other trading activities								
Use of Premises	17,378	-	-	17,378	10,806	-	-	10,806
Collections for charities	-	-	-	-	1,660	-	-	1,660
	<u>17,378</u>	<u>-</u>	<u>-</u>	<u>17,378</u>	<u>12,466</u>	<u>-</u>	<u>-</u>	<u>12,466</u>
3 Investment income								
Deposit interest	1,971	368	-	2,339	2,675	-	-	2,675
	<u>1,971</u>	<u>368</u>	<u>-</u>	<u>2,339</u>	<u>2,675</u>	<u>-</u>	<u>-</u>	<u>2,675</u>
4 Charitable activities								
Weddings & Funerals	1,630	-	-	1,630	3,595	-	-	3,595
Glebe Project income	-	2,729	-	2,729	-	393	-	393
Glebe project grant income	-	-	15,916	15,916	-	-	34,666	34,666
Garden Room income	-	-	0	-	-	21,168	-	21,168
Furlough income	11,477	4,030	-	15,507	-	-	-	-
Vine leaf income	-	1,040	0	1,040	-	870	-	870
Other income	1,198	684	-	1,882	1,885	-	-	1,885
	<u>14,305</u>	<u>8,483</u>	<u>15,916</u>	<u>38,704</u>	<u>5,480</u>	<u>22,431</u>	<u>34,666</u>	<u>62,577</u>
Total income	<u>131,127</u>	<u>135,596</u>	<u>16,916</u>	<u>283,639</u>	<u>128,833</u>	<u>39,017</u>	<u>34,666</u>	<u>202,516</u>

Other unrestricted income represents donations for Sunday teas, congregational lunches and income from our annual Chinese New Year dinner.

Duddingston Kirk (Church of Scotland), Edinburgh
Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2020

	Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
	General	Designated	2020	2020	General	Designated	2019	2019
	£	£	£	£	£	£	£	£
5 Analysis of Resources Expended								
Raising funds								
Investment Manager's fees	-	-	-	-	-	-	-	-
Offering envelopes	164	-	-	164	-	-	-	-
Total Costs of Generating Funds	164	-	-	164	-	-	-	-
Charitable Activities								
Ministries & Mission Allocation	76,797	-	-	76,797	74,623	-	-	74,623
Presbytery Dues	2,308	-	-	2,308	2,269	-	-	2,269
Minister's Expenses	969	-	-	969	1,898	-	-	1,898
Pastoral expenses	-	229	-	229	-	-	-	-
Pulpit and organ supply	-	-	-	-	150	-	-	150
Salary costs	25,097	32,221	10,000	67,318	26,504	31,811	12,000	70,315
Glebe Project expenses	-	2,580	16,141	18,721	-	4,031	6,678	10,709
Garden Room running costs	-	905	-	905	-	6,418	-	6,418
Building repairs and running costs	22,465	3,112	-	25,577	23,489	12,919	-	36,408
Council Tax	1,915	-	-	1,915	1,597	-	-	1,597
New and major building projects	-	-	-	-	-	3,600	-	3,600
Church Office Expenses	3,696	-	-	3,696	2,392	-	-	2,392
Memorial vine expenses	-	177	-	177	-	144	-	144
Collections for Other Charities	1,000	-	-	1,000	2,456	-	-	2,456
Other Expenses	30	5,151	-	5,181	2,575	12,139	-	14,714
Independent Examiner's Fee	960	-	-	960	850	-	-	850
Total Charitable Activities	135,237	44,375	26,141	205,753	138,803	71,063	18,678	228,544
Total	135,401	44,375	26,141	205,917	138,803	71,063	18,678	228,544

Support costs have not been separately identified as the trustees consider there is only one charitable activity

Duddingston Kirk (Church of Scotland), Edinburgh
Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2020

	2020 £	2019 £
6 Staff Costs and Numbers		
Salaries and wages	67,318	70,315
Social Security costs	-	-
Furlough grant claimed	(15,507)	-
Total	<u>51,811</u>	<u>70,315</u>

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

	2020 #	2019 #
Administrative support	1	1
Music Staff	1	1
Pastoral Support	2	2
Project worker	1	1
Premises maintenance	2	2
Total	<u>7</u>	<u>7</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,137 and the maximum stipend (in the fifth and subsequent years) £34,577.

7 Trustee Remuneration and Related Party Transactions

During the year three member of the Kirk Session received payments for their employment. Lucy Murphy, received £7,936 (2019: £7,898) for working as office administrator during the year. Mr John Anderson received £3,708 (2019: £4,053) for his work as Church organist. The Minister also received £969 (2019: £1,898) to cover Travelling Expenses and Council Tax costs. Tricia Whyatt received a salary of £6,813 (2019: £6,833) as Pastoral Assistant.

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

During the year a total of £20,600 was donated to the congregation by trustees

8 Tangible Fixed Assets

	Buildings £	Computer equipment £	Total £
Cost			
At 1 January 2020	-	-	-
At 31 December 2020	-	-	-
Depreciation			
At 1 January 2020	-	-	-
At 31 December 2020	-	-	-
Net Book Values			
At 1 January 2020	-	-	-
At 31 December 2020	-	-	-

Duddingston Kirk (Church of Scotland), Edinburgh
Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2020

9 Investments	2020	2019
	£	£
Market Value at 1 January	44,104	39,613
Unrealised gain/(loss) on investments	-1,134	4,491
Market value at 31 December	<u>42,970</u>	<u>44,104</u>
Investments at cost at 31 December	<u>13,282</u>	<u>13,282</u>
The following investments are held:		
CofS Investors Trust Growth Fund (General)	6,170 units	33,133
CofS Investors Trust Income Fund (Lunch Club)	774 units	9,837
	<u>42,970</u>	<u>44,104</u>
10 Debtors	2020	2019
	£	£
Gift Aid Tax Refund due	4,000	4,000
Other debtors	<u>4,000</u>	<u>4,000</u>
11 Creditors		
Accruals – General Fund	(1,123)	(3,357)
Deferred income- restricted fund		-
Wedding deposits	<u>(400)</u>	<u>(400)</u>
	<u>(1,523)</u>	<u>(3,757)</u>

12 Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Endowment funds	Total Funds
	2020	2020	2020	2020	2020
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	33,133	9,837	-	-	42,970
Current Assets	47,049	229,631	6,764	-	283,443
Current Liabilities	<u>(1,523)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,523)</u>
	<u>78,659</u>	<u>239,468</u>	<u>6,764</u>	<u>-</u>	<u>324,890</u>
	General funds	Designated funds	Restricted funds	Endowment funds	Total Funds
	2019	2019	2019	2019	2019
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	34,429	9,675	-	-	44,104
Current Assets	52,252	139,717	15,988	-	207,957
Current Liabilities	<u>(3,757)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,757)</u>
	<u>82,923</u>	<u>149,392</u>	<u>15,988</u>	<u>-</u>	<u>248,303</u>

Duddingston Kirk (Church of Scotland), Edinburgh
Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2020

13 Movements in Funds

	At 1 Jan 2020		Incoming Resources		Outgoing Resources		Transfers		Investment Gain/(Loss)		At 31 Dec 2020	
	£	£	£	£	£	£	£	£	£	£	£	£
Endowment Funds												
Restricted Funds												
Go For It Grant		10,000	(10,000)	-	-	-	-	-	-	-	-	-
Baillie Gifford	2,000	-	(2,000)	-	-	-	-	-	-	-	-	2,000
Income Trust	446	-	(446)	-	-	-	-	-	-	-	-	446
Feislyth Fund	3,000	-	(3,000)	-	-	-	-	-	-	-	-	3,000
Mushroom Trust	-	2,500	(2,035)	-	-	465	-	-	-	-	-	-
George MacLeod Trust	-	2,000	-	-	-	2,000	-	-	-	-	-	-
National Lottery Community Fund	6,217	-	(4,846)	-	-	1,369	-	-	-	-	-	6,217
Groundwork UK	-	1,166	-	-	-	1,166	-	-	-	-	-	-
Action Earth Volunteering Matters	500	250	(500)	-	-	250	-	-	-	-	-	500
Tushouse Charitable Foundation	551	-	(551)	-	-	-	-	-	-	-	-	551
Ninveh Trust	2,274	-	(2,173)	-	-	101	-	-	-	-	-	2,274
Donation from E Egger	-	1,000	-	-	-	1,000	-	-	-	-	-	1,000
Hugh Fraser Foundation	1,000	-	(586)	-	-	412	-	-	-	-	-	1,000
	15,988	16,916	(26,141)	-	-	6,763	-	-	-	34,666	(18,678)	15,988
Designated Funds												
Fabric Fund	26,595	20,000	-	-	-	46,595	-	-	-	-	-	26,595
Ministry Fund	84,527	95,070	(19,604)	-	-	159,993	-	-	-	870	(9,373)	84,527
900th Fund	-	10,923	-	-	-	10,923	-	-	-	-	-	-
Garden Room fund	16,483	-	(16,483)	-	-	-	-	-	-	21,868	(12,083)	16,483
Glebe Fund	5,452	2,593	(2,580)	-	-	5,465	-	-	-	1,993	(20,951)	5,452
Organisations												
Lunch Club	9,629	1,094	(1,163)	-	-	9,722	-	-	-	4,730	(4,810)	9,629
Toddler Group	2,019	482	(256)	(146)	-	2,099	-	-	-	1,478	(1,283)	2,019
World Church Group	252	990	(990)	-	-	252	-	-	-	620	(1,000)	252
Country Dance Club	789	375	(80)	(940)	-	144	-	-	-	115	1,564	789
Garden Club	2,267	2,056	(2,390)	-	-	1,933	-	-	-	3,997	(3,798)	2,267
Art Group	393	293	(47)	-	-	639	-	-	-	1,402	(705)	393
In Sitches	16	353	(100)	(220)	-	49	-	-	-	496	(403)	16
Chinese Dinner	971	684	-	-	-	1,655	-	-	-	971	(100)	971
	149,393	135,596	(44,375)	(1,306)	-	162	239,469	-	-	39,018	(71,065)	149,392
Unrestricted Funds												
Gen. Reserve Fund	108,169	131,127	(135,401)	1,306	(1,296)	(29,510)	108,169	-	-	128,834	(138,803)	108,169
General Fund	(29,246)	-	-	-	-	-	(19,429)	-	-	2,520	1,633	(25,246)
	82,923	131,127	(135,401)	1,306	(1,296)	(78,659)	88,740	-	-	128,834	(138,803)	82,923
	248,304	283,639	(205,917)	-	(1,134)	(324,650)	289,641	-	-	202,517	(228,546)	248,303
Total funds												

Purposes of Restricted Funds:

The Glebe Restricted Fund in 2020 held grant income for the specific purpose of continuing the development of the Glebe, a project which commenced in 2016 and will run independently from the Kirk in 2021.

Purposes of Designated Funds:

The Fabric Fund is for repairs and maintenance of church property and for significant purchases of equipment. The Ministry Fund is to support the Pastoral work of the church in the local community. Organisations: The church organisations funds are held for the purpose of the relevant organisations. The Glebe designated fund holds moneys associated with the Glebe project, excluding restricted grant income. The Garden Room designated fund holds moneys associated with the Garden Room. The General Reserve Fund is for use as required to fund specific requirements and to act as a reserve for bad times. The 900th Fund has been set up in 2020 to hold funds to celebrate the Kirk's 900th anniversary in 2024.

Duddingston Kirk (Church of Scotland), Edinburgh
Notes to the Financial Statements (Continued)

14	Collections for Third Parties	2020 £	2019 £
	Christian Aid Give A Day's Pay	-	748
	Watchnight service	-	912
		<u>-</u>	<u>1,660</u>

Since there were no Church services there were no collections for others this year. The Kirk Session agreed to donate £1,000 to Richmond Craigmillar Foodbank in the absence of a Watchnight collection for charity.

15 Volunteers

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

Independent Examiner's Report to the Trustees on the Unaudited Accounts of Duddingston Kirk (Church of Scotland), Edinburgh

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 5 to 13.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply and that an independent examination is needed.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.


Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations 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.



Sarah Hollis
Chartered Accountant
Hollis Accounting Limited
3 Melville Crescent
EDINBURGH
EH3 7HW

Date: 29/4/21