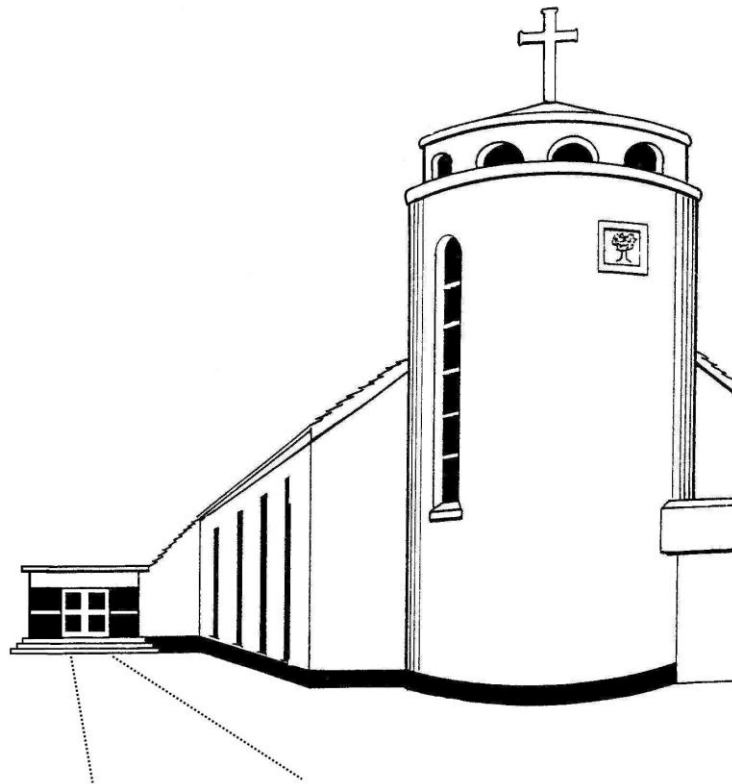


**CHURCH OF SCOTLAND**

**SLATEFORD LONGSTONE PARISH CHURCH**



**TRUSTEES' REPORT  
AND ANNUAL ACCOUNTS  
2009**

**CONGREGATION No: 010104**

**CHARITY No: SC030896**

## Reference and Administrative Information

Charity Name: Slateford Longstone Parish Church of Scotland, Edinburgh  
Charity Registration Number: SC030896  
Congregation Reference No: **010104**  
Contact Address: 52 Kingsknowe Road North  
Edinburgh  
EH14 2DF

## Trustees

### Kirk Session Members

Rev Michael	Frew (Moderator)	Sheila	Ward
Lin	Baillie	James	Watt
Betty	Bald	Ian	Welsh
Christopher	Campbell	Dr Rita	Welsh
Elaine	Campbell		
Lily	Campbell		
Sandra	Davidson		
Carol	Edwards		
Alison	Fairley		
James	Fairley		
Marion	Fulton		
David	Gillies		
Jean	Gordon		
Mary	Hynd		
Marion	Marshall		
Sheila	McCrum		
David	Nash		
Suzanne	Riddoch		
Margaret	Tully		

### Congregational Board Members

Michael	Frew (Chair)
Linda	Anderson
Robert	Anderson
Alex	Campbell
Elizabeth	Chalmers (from 11/2009)
William	Edwards
Julia	Mason
Crofton	Palmer
Rosemary	Reid (resigned 07/2009)
Angela	Simpson

## **Principal Office-bearers**

Minister: Rev Michael Frew  
Session Clerk: Miss Suzanne Riddoch  
Clerk to the Board: Mrs Julia Mason  
Church Treasurer: Mrs Elizabeth Chalmers

## **Independent Examiner**

Allan Sim BSc CA  
Johnston Smillie Ltd  
Chartered Accountants  
22, Craigmount Avenue  
Edinburgh  
EH12 8HQ

## **Bankers**

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

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Trustees' Annual Report**  
**Year ended 31 December 2009**

## **Structure, Governance and Management**

### **Governing Document**

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

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board 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, Christian maturity and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board consists of eight elders appointed by the Kirk Session and a further eight members elected from within the congregation. These are people who are believed to have the skills and commitment to contribute to the management affairs of the Church. Board Members are elected at the Stated Annual Meeting and serve for a period of three years after which they may seek re-election.

### **Organisational Structure**

The Congregational Board is chaired by the minister and meets up to eight times in a year. In the autumn of the year, the Board improved its administration by forming Finance and Property Committees, and though it has not proved possible to appoint a Property Convener, the Committee is working well. The Kirk Session, which meets up to nine times a year, is responsible for spiritual affairs within the church; the Kirk Session now has three committees whose responsibility is to discuss and initiate matters within their remit, after approval if appropriate by the full Kirk Session. Their remits cover Mission, Pastoral Care and Worship. Members of the congregation are invited to be involved in these committees according to their interest

Together with the congregations of St David's Broomhouse, St Nicholas Sighthill and Stenhouse St Aidan's the congregation was in process of forming a parish grouping; however Stenhouse St Aidan's has now withdrawn from the arrangement

### **Objectives and Activities**

Slateford Longstone is part of the Church of Scotland, which is Trinitarian in doctrine, Reformed in tradition and Presbyterian in governance. 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.

**Services:** these are held weekly on Sunday mornings, with Communion celebrated on the first Sunday of each month. Monthly evening services, known as Café Church, are held jointly with the other congregations in the area. Other services are held from time to time, particularly during the Christmas and Easter seasons, including a series of joint services in Holy Week.

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Trustees' Annual Report**  
**Year ended 31 December 2009**

**Children's and Youth Work:** Creche (0-3 years) Sunday School (3-10 years) and Lazer Group (10 years upwards) operate most Sundays during the year. There is a full range of uniformed organisations which have a "sponsorship" relationship with the congregation – Rainbows, Brownies (2 packs) and Guides, plus a Scout Group consisting of Beavers, Cubs and Scouts. Special services for these organisations are held at Christmas, Easter and Harvest. An annual summer holiday club for children of primary school age is held

**Spiritual Growth:** Several Cluster Groups meet in a variety of locations for discussion and fellowship. There is a monthly Prayer Meeting, and a Food and Faith group for men. A *Start!* Course has been established for those enquiring about the faith. Other groups include a branch of The Guild and an Over 50s Group. Choir practices are held most weeks.

**Community Service:** The Friday Coffee Morning had to close its doors during 2009 because of the decline in numbers attending. The halls are however made available at reasonable cost to a wide range of community groups, including Alcoholics Anonymous, a Mother and Toddler group, and the Lighthouse Chapel, whose attenders are mainly of Ghanaian origin. Members of our congregation deliver Christmas greeting cards from the congregation around the parish, and invitations to the summer holiday club. We also organise an annual Shoebox Appeal on behalf of Samaritan's Purse, collecting shoeboxes filled with useful gifts for transport to needy places; this initiative is widely supported in the community.

## **Achievements and Performance**

**Worship:** Use of Church Hymnary Fourth Edition is now well-established, with praise led not only on the organ but also a piano & guitar combination. The audio-visual system is used not only to project the words of hymns but also for various images and film clips. The Café Church events continue, and in our case are held in the church, where the a-v system and the facility to arrange the seating in café style is of great benefit. Other special services include a Memorial Carol Service specially for families bereaved during the year. During Holy Week, the church was laid out labyrinth-style, to enable people to make a prayerful walk through the events of Christ's Passion

**Membership:** During the year, five new members were admitted by profession of faith, the largest group for many years. Together with the addition of a few others joining Slateford Longstone from other congregations, this meant that the year ended with a drop in membership of just one, to 270

**Office-Bearers:** During the year, the previous Treasurer resigned her post. The Board appointed James Byers, Presbytery Treasurer, in the interim, and was pleased to appoint Elizabeth Chalmers, a member of the congregation as Treasurer from November onwards. Mr Byers continued to act as assistant.

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Trustees' Annual Report**  
**Year ended 31 December 2009**

**Developments:** Highlights during the year included the **Showstoppers Holiday Club**, which attracted 40 -50 children for five days in early August, continuing the increase from previous years. Some of the men who attend **Food and Faith** events formed a Cluster Group for further study and reflection. During the Spring, a stewardship initiative was undertaken, branded as **Together We Make a Difference**. Two congregational meals were held, at which the challenges of stewardship were presented. To date there has been a small but above inflation increase in offerings. In a completely new development, the church **website** went live in June and can be found at [www.slatefordlongstone.org.uk](http://www.slatefordlongstone.org.uk). The purposes of the website are to help people looking for a church to find out about us, to provide information for members, and to offer a forum for discussion. The site has proved more popular with visitors than anticipated, with about 2,500 – 4,000 page impressions (individual visits to different web pages) every month

**Parish Grouping:** Progress towards the formation of this grouping received a jolt during the year, with the withdrawal of Stenhouse St Aidan's, and the steering group sought guidance from Edinburgh Presbytery as to the best way forward

### **Property**

During the year, a major repair was carried out on a large flat roof section over the suite of halls, at a cost of some £15,000. This sum was met from a combination of a grant from Edinburgh Presbytery, reserves, and generous donations from members and friends of the congregation. This was the second major roof repair in recent years, the previous one being on the roof of the church itself. In 2009, a refurbishment of the vestry was started, thanks to a substantial donation in memory of a deceased member of the congregation

### **Financial Review**

As reported in the revised 2008 report, funds had been misappropriated during a period starting in 2006 to June 2009. As at 31 December 2008 the sums misappropriated amounted to £22,347, further sums were misappropriated in the six months to June 2009 and the total stood at £33,528. Thereafter, £9,900 was repaid and £23,628 was outstanding at 31 December 2009.

As at 1, January 2009 the Charity had an excess of liabilities over assets of £15,273. The Presbytery of Edinburgh made allowances to the congregation and consequently the shortfall in assets was extinguished. Unrestricted Reserves at 31 December 2009 amounted to £2,033.

Despite the dismay caused by these events, congregational offerings are increasing, which together with the good financial controls now in place, lead the trustees to be confident about the future.

## **Statement of Trustees' Responsibilities**

In common with all charities the trustees recognise their responsibility to prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the charity during the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.
- to keep proper accounting records which, on request, must reflect the financial position of the charity at any time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.
- be responsible for safeguarding the assets of the charity and to take reasonable steps for the prevention and detection of fraud and other irregularities.

As reported in the revised 2008 Report, there was clearly a failure in responsibility brought about by over-reliance on the integrity of one of the trustees.

In terms of their responsibilities the trustees:

- appointed Mr James Byers, F.C.A. as Interim Treasurer, and commissioned him to conduct a forensic examination of the accounts
- informed the Office of the Scottish Charity Regulator about the misappropriation of funds
- acted upon legal advice on the best way to resolve the matter and minimise financial loss, including informing the police, who initiated an investigation
- improved the systems for induction and training of trustees
- appointed Mr Allan Sim BSc CA, of the firm of Johnston Smillie Ltd, Chartered Accountants, as the independent Examiner
- changed systems of internal control to help ensure this situation does not arise in the future
- appointed members to a Finance Committee, which will monitor financial matters, with assistance from Presbytery

Approved by the trustees and signed on their behalf,

**Suzanne Riddoch**  
**Session Clerk**

**Date: 8 March 2010**

**Slateford Longstone  
Parish Church of Scotland, Edinburgh**

**SC030896**

**Independent Examiner's Report to the Trustees of Slateford Longstone Parish Church**

I report on the accounts of the charity for the year ended 31 December 2009 which are set out on pages 8 to 19.

**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) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 disclosed above

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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 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. Except for the matters disclosed in the Trustees' Report and Note 24 concerning the misappropriation of charity funds and the breakdown in systems of internal control.

I Allan Sim BSc,CA  
Johnston Smillie Ltd  
Chartered Accountants  
22, Craigmount Avenue  
Edinburgh

Date 19, March 2009

Relevant professional body: The Institute of Chartered accountants of Scotland



**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Statement of Financial Activities**  
**Incorporating an Income and Expenditure Account**  
**For the Year Ended 31 December 2009**

	Notes	Unrestricted Funds £	Restricted Funds £	2009 £	2008 £
<b>Incoming Resources</b>					
Incoming resources from generated funds:					
Voluntary income	5	65,849	400	66,249	47,376
Activities for generating funds	6	7,954	586	8,540	6,378
Investment income	7	21	-	21	93
Incoming resources from charitable activities					
Other incoming resources	8	41,346	-	41,346	-
<b>Total Incoming Resources</b>		<b>115,170</b>	<b>986</b>	<b>116,156</b>	<b>53,847</b>
<b>Resources Expended</b>					
Costs of generating funds:					
Costs of generating voluntary income					
Charitable activities		72,047	571	72,618	59,198
Governance costs		1,500	-	1,500	-
Other resources expended		23,628	-	23,628	-
<b>Total Resources Expended</b>	9	<b>97,175</b>	<b>571</b>	<b>97,746</b>	<b>59,198</b>
<b>Net Incoming (Outgoing ) resources before transfers</b>		<b>17,995</b>	<b>415</b>	<b>18,410</b>	<b>(5,351)</b>
Transfers between funds	18	-	-	-	-
<b>Net movement in funds</b>		<b>17,995</b>	<b>415</b>	<b>18,410</b>	<b>(5,351)</b>
Reconciliation of Funds:					
Total funds brought forward		(15,962)	689	(15,273)	(9,922)
<b>Total funds carried forward</b>	18	<b>2,033</b>	<b>1,104</b>	<b>3,137</b>	<b>(15,273)</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.

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Balance Sheet**  
**as at 31 December 2009**

	Notes	2009 £	2008 £
<b>Current Assets</b>			
Debtors	19	-	29,000
Church of Scotland Investors Trust – Deposit		3,886	100
Cash at bank and in hand		<u>13,297</u>	<u>11,297</u>
		17,183	40,397
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	20	<u>14,046</u>	<u>55,670</u>
<b>Net Current Assets</b>		<b><u>3,137</u></b>	<b><u>(15,273)</u></b>
<b>Total Assets less current liabilities</b>		<b><u>3,137</u></b>	<b><u>(15,273)</u></b>
The funds of the charity:			
Restricted funds	18	1,104	689
Unrestricted funds	18	<u>2,033</u>	<u>(15,962)</u>
<b>Total charity funds</b>		<b><u>3,137</u></b>	<b><u>(15,273)</u></b>

These accounts were approved by the Congregational Board and Kirk Session on 8 March 2010 and are signed on their behalf by:

Elizabeth Chalmers  
*Treasurer*

Julia Mason  
*Clerk to the Board*

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2009**

**1. Accounting policies**

- a. The accounts have been prepared under the historical cost convention, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).
- b. Voluntary income is received by way of donations and gifts, income tax recovered under Gift-Aid and legacies. This income is included in full in the Statement of Financial Activities when receivable. The value of services provided by members, adherents and volunteers has not been included.
- c. Resources expended are recognised to the particular activity where the cost is related directly to that activity, and when that cost is incurred.
- d. The church is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its activities. The Church is not registered for V.A.T. and resources expended therefore include irrecoverable input V.A.T.
- e. The Church including Halls and the Manse, are vested in the Church of Scotland General Trustees. The value of these heritable properties are therefore not recorded in the Accounts.

At 31 December 2009, the insured values of the Congregations' tangible assets were:

	<b>2009</b>	<b>2008</b>
The Church and Halls	£1,896,000	£1,810,385
The Manse	£312,000	£354,321

- f. Recurring fabric repairs and maintenance are charged to the General Fund, extraordinary repairs and improvements are met from special fund raising efforts (Restricted funds).
- g. Grants are recognised in full in the year in which they are received.
- h. 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.
- i. Restricted funds are to be used for the purposes laid down by the Congregational Board.

**2. Capital Commitments**

At 31 December 2009 the Board had approved expenditure of £Nil. (2008 £Nil).

**3. Membership**

The number of members at 31 December 2009 was 270 (2008 271).

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2009**

**4. Special Offerings and Fund Raising Events**

During the year the following income from special offerings and fund raising events was received and disbursed to other charities:

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Christian Aid	1,327	1,746
Bethany Trust		250

Income from Special Offerings and Fund Raising is collected for the recipient charities. It is therefore excluded from Incoming Resources and Resources Expended.

The teaching of the Gospel according to Matthew Ch25 verses 34 to 40, together with other lessons are considered when deciding upon support for other charities.

**5. Voluntary Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Congregational Offerings (Note 10)	38,696	-	38,696	38,310
Gift Aid Tax Refund (Note 10)	6,951	-	6,951	6,066
Legacies	4,500	-	4,500	-
	<b>50,147</b>	<b>-</b>	<b>50,147</b>	<b>44,376</b>
Grants received	6,000	400	6,400	3,000
Sponsored Hillwalk and Donations	4,702	-	4,702	-
Presbytery Fabric Loan Trust	5,000	-	5,000	-
	<b>15,702</b>	<b>400</b>	<b>16,102</b>	<b>3,000</b>
	<b>65,849</b>	<b>400</b>	<b>66,249</b>	<b>47,376</b>

**6. Activities for generating funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Congregational Organisations (Note 11)	1,376	-	1,376	2,549
Outside Bodies for use of halls (Note 12)	4,764	-	4,764	2,778
Other Income (Note 13)	1,814	586	2,400	1,051
	<b>7,954</b>	<b>586</b>	<b>8,540</b>	<b>6,378</b>

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2009**

**7. Investment Income**

	Unrestricted Funds	Restricted Funds	2009	2008
	£	£	£	£
Bank interest	21	-	21	93

**8. Other incoming resources**

	Unrestricted Funds	Restricted Funds	2009	2008
	£	£	£	£
Presbytery allowance re Prior Years' Liabilities	41,346	-	41,346	-

**9. Total Resources Expended**

	Unrestricted Funds	Restricted Funds	2009	2008
	£	£	£	£
Ministries and Mission Allocation (Note 14)	28,693	-	28,693	31,199
Local Staffing Costs (Note 15)	8,044	-	8,044	8,228
Building Costs (Note 16)	15,890	-	15,890	12,041
Other Local Costs (Note 17)	2,345	571	2,916	2,717
Manse Fabric	-	-	-	5,013
Church Fabric	17,075	-	17,075	-
	<b>72,047</b>	<b>571</b>	<b>72,618</b>	<b>59,198</b>
<b>Governance costs</b>				
The Independent Examiner's Fee	1,500	-	1,500	-
<b>Other resources expended</b>				
Debtor written off	23,628	-	23,628	-
	<b>97,175</b>	<b>571</b>	<b>97,746</b>	<b>59,198</b>

**10. Offerings**

	2009	2008
	£	£
Freewill Offerings with Gift Aid	24,644	21,507
Gift Aid Tax Refund	6,951	6,066
Freewill Offerings received Gross of Gift Aid	4,089	5,107
Freewill Offerings (non-tax recoverable)	3,926	3,869
Ordinary Offerings (non-tax recoverable)	3,356	2,397
Gift Day	-	2,767
Donations	1,579	1,569
Church Boxes	1,102	1,094
	<b>45,647</b>	<b>44,376</b>

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2009**

**11. Contributions from Congregational Organisations**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Scouts, Guides and Brownies	450	1,625
The Guild	700	700
Sunday Morning Coffees	226	224
	<b>1,376</b>	<b>2,549</b>

**12. Contributions from outside Organisations for use of halls**

	<b>2009</b>	<b>2008</b>
Outside Organisations	<b>4,764</b>	<b>2,778</b>

**13. Other income**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Wedding fees	350	-
Summer Holiday Club	586	-
Friday Morning Coffees	1,464	1,051
	<b>1,814</b>	<b>1,051</b>

**14. National Ministry and Mission & Wider Work**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Ministries and Mission Fund	27,673	30,346
Presbytery Dues	1,020	853
	<b>28,693</b>	<b>31,199</b>

**15. Local Staffing Costs**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Minister's travel expenses (Note 23)	1,475	1,741
Minister's other expenses (Note 23)	605	403
Pulpit supply	55	165
Other salaries:		
Organist	2,520	2,555
Cleaner	3,389	3,364
	<b>8,044</b>	<b>8,228</b>

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2009**

**16. Building Costs**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Fabric repairs and maintenance	3,919	2,432
Cleaning materials	60	-
Electricity	1,218	1,326
Gas	4,030	2,834
Water charges (Exempt until 2014)	-	-
Insurances	2,102	2,019
Garden and Tree Surgeon	-	840
Manse Fabric Repairs	1,832	912
Manse Council Tax	2,729	1,678
	<b><u>15,890</u></b>	<b><u>12,041</u></b>

**17. Other Local Costs**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Printing and stationery.	342	1,207
Office equipment	557	-
Congregational Organisations	82	556
Summer Mission	519	-
Life and Work	(28)	-
Cost of Music and licences	329	102
Organ & Piano tuning	505	479
Web-Site	245	-
Other expenses	365	373
	<b><u>2,916</u></b>	<b><u>2,717</u></b>

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2009**

**18. Movement in funds**

	Opening balance £	Incoming resources £	Outgoing resources £	Gross transfers £	Total 2009 £
<b>Restricted Funds</b>					
Summer Holiday Club	101	986	(519)	-	568
Quiet Place Fund	588	-	(52)	-	536
	<b>689</b>	<b>986</b>	<b>(571)</b>	<b>-</b>	<b>1,104</b>
<b>Unrestricted Funds</b>					
Church Fabric	34	15,702	(17,075)	1,339	-
Manse Fabric	-	-	-	-	-
Legacy Fund	-	4,500	-	(1,339)	3,161
General Fund	(15,996)	53,622	(56,472)	-	(18,846)
General Fund - Non-Recurring	-	41,346	(23,628)	-	17,718
	<b>(15,962)</b>	<b>115,170</b>	<b>(97,175)</b>	<b>-</b>	<b>2,033</b>
<b>Total Funds</b>	<b>(15,273)</b>	<b>116,156</b>	<b>(97,746)</b>	<b>-</b>	<b>3,137</b>

**Fabric Reserves - Manse and Church**

Represent funds set aside to meet expenditure in the future.

**Summer Holiday Club**

Provides childrens' activities during the school holidays.

**Quiet Place Fund**

Provides reading material for members.

**19. Debtors**

	2009 £	2008 £
Debtor (See note 24)	-	22,347
Arrested Funds	-	3,207
Gift Aid Tax Refund Due	-	3,446
	<b>-</b>	<b>29,000</b>



**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2009**

**20. Creditors**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Accruals	3,600	1,678
Due to General Treasurer - Church of Scotland (See note 24)	-	41,346
Due to General Treasurer - Church of Scotland	6,750	5,276
Other Creditors	3,696	7,370
	<b>14,046</b>	<b>55,670</b>

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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Net current assets	2,033	1,104	3,137	(15,273)

**22. Staff costs and numbers**

Details of the individuals receiving remuneration, inclusive of national insurance, are shown in note 15.

All the employees are employed on a part-time basis.

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

	<b>2009</b>	<b>2008</b>
Music staff	1	1
Premises Maintenance	1	1
	<b>2</b>	<b>2</b>

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 £22,239 and the maximum stipend (after 10years) £29,526.

**Slateford Longstone Parish Church of Scotland, Edinburgh**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2009**

**23. Related Parties**

*1. Trustee Remuneration*

No trustee, other than the Minister, received any remuneration, benefit or expense during the year.

*2. Benefits*

The Minister receives his stipend from the Church of Scotland (Note 22). Resources expended include the following :

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Minister's travel expenses	1,475	1,741
Minister's other expenses	605	403
Manse Council Tax	2,729	1,678

**24. Misappropriated Funds**

The financial review included in the Trustees' Report contains details of charitable funds misappropriated in the period from June 2006 to June 2009.

One of the consequences of this misappropriation was that at 1 January 2009, the congregation was £41,346 in arrears in Ministry and Mission contributions to the Church of Scotland . The Presbytery of Edinburgh made allowance to the congregation and consequently this liability was extinguished. The sum has been treated as Other Incoming Resources.

The funds misappropriated and not repaid amounted to £23,628 as at 31 December 2009. This amount has been written off under Other Outgoing Resources. Any future recoveries of this sum will be paid to the Presbytery of Edinburgh in recognition of the allowance referred to above.

**Slateford Longstone Parish Church of Scotland, Edinburgh**

**Appendix 1**

**For the Year ended 31 December 2009**

**Funds held on behalf of the Congregation by the Church of Scotland General Trustees**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
<b>Consolidated Fabric Fund</b>		
Balance at 1st January 2009	15,636	15,636
Additions during Year	-	-
Less: Capital released to Congregation by General Trustees	-	-
Balance at 31st December 2009	<u><b>15,636</b></u>	<u><b>15,636</b></u>
Market value of underlying Investments:	<u><b>16,846</b></u>	<u><b>15,131</b></u>
<b>General Ledger Card</b>		
Balance at 1st January 2009	13,436	11,634
Additions during Year	1,429	1,802
Less: Capital released to Congregation by General Trustees	(6,000)	-
Balance at 31st December 2009	<u><b>8,865</b></u>	<u><b>13,436</b></u>

**John Hutton Trust Fund (SC 022873)**

This Charity is administered by members of the Kirk Session. The object of the charity is to relieve the poor within the Slateford Longstone Parish Boundary area and in the local education catchment area.

# Slateford Longstone Parish Church of Scotland, Edinburgh

Appendix 2

## Budget For the Year Ended 31 December 2010

	2010	2009
	£	£
<b>National Ministry and Mission &amp; Wider Work</b>		
Ministries and Mission Fund	23,095	27,673
Presbytery Dues	1,020	1,020
	<b>24,115</b>	<b>28,693</b>
<b>Local Staffing Costs</b>		
Minister's travel expenses	1,800	1,475
Minister's other expenses	600	605
Pulpit Supply	220	55
Other salaries and National Insurance	5,970	5,909
	<b>8,590</b>	<b>8,044</b>
<b>Building Costs</b>		
Fabric repairs and maintenance	3,600	3,919
Cleaning materials	-	60
Electricity	1,700	1,218
Gas	4,000	4,030
Water Charges exempt until 2014	-	-
Insurances	2,100	2,102
Garden & Tree Surgeon	-	-
Manse Fabric Repairs	1,200	1,832
Manse Council Tax	2,500	2,729
	<b>15,100</b>	<b>15,890</b>
<b>Other Local Costs</b>		
Outreach	-	-
Printing and stationery.	1,200	342
Office equipment	-	557
Congregational Organisations	400	82
Life and Work	-	(28)
Cost of Music and licences	380	329
Organ & Piano tuning	400	505
Web-site	-	245
Independent Examiner's Fees (4yrs)	-	1,500
Other expenses	260	313
Professional Fees	-	-
	<b>2,640</b>	<b>3,845</b>
<b>Total Ordinary General Expenditure</b>	<b>50,445</b>	<b>56,472</b>
<b>Less: Other Ordinary General Income</b>		
Activities for generating funds	8,500	7,954
Investment Income	-	21
Other incoming resources	-	-
	<b>8,500</b>	<b>7,975</b>
<b>Leaving a balance to be met from Offerings and Gift Aid of</b>	<b>41,945</b>	<b>48,497</b>
<b>Offerings and Gift Aid</b>	<b>43,300</b>	<b>45,647</b>
<b>Leaving a Surplus (Deficit)( before provision for future fabric costs)</b>	<b>1,355</b>	<b>1,650</b>