

Augustine United Church

Trustees Report and Unaudited Financial Statements

For the year ended 31 December 2023

Charity Number SC000385

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Office bearers and professional advisers

Annual Report 2023

Office bearers and professional advisers

The Board of Trustees

Ms. Hanna Albrecht
Revd. Fiona Bennett
Mrs. Linda Harrison
Revd. Maxwell Reay
Dr. Ewen Harley
Mr. Tyler McNeil
Mr. Thomas McPolin
Mr. Denis Mallon
Ms. Sheila Storrier
Ms. Katrina Tweedie

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
75 George Street
Edinburgh
EH2 3EW

Trustees' report *for the year ended 31 December 2023*

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2023.

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; Worship & Christian Education; Communication; Justice & Peace; LGBTQI+ Ministry (Our Tribe); Pastoral Care; Visitors & Heritage.

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 2023 drew to a close, two Elders stepped back from Church Council, one having given faithful service over a considerable number of years, having returned to the Church Council following a gap in service in this way, and the other serving a first term of service and stepping back for family commitments at this time. One of those stepping down had represented the Pastoral Team and the other Justice & Peace. The Church Secretary, as the Assistant Safeguarding Coordinator, continues to work closely with the Safeguarding Officer and reports to Church Council at each meeting.

The Church Council have met monthly in advance of the Church Meeting on eleven occasions during 2023. In February Church Council joined with the Synod Training & Development Officer to consider the URC 'They've asked me to be an Elder' leaflet and the Guidance and Good Practice guide from OSCR as the basis to understand how church polity, leadership, faith and civil law interact.

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.

2023/25 Priorities

Throughout 2023, each of the Church Life Ministry Teams has continued to build on the work of the Shaping a Healthy Future (SHF) priorities, developed with all church and associate members through a re-visioning of our mission and ministry priorities towards the end of 2022.

Trustees' report

for the year ended 31 December 2023

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 continued to develop their work through these Guiding Principles in 2023, forward momentum has been enlivened with renewed energy, building on all that is good. CLMTs have moved the areas they serve forward with commitment and dedication throughout 2023. Our Centre ministry has been supported to grow through the continuing 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 continue to grow and develop the work of the church in 2024, looking forward to our future as we work through these Guiding Principles, learning and growing, to review and continue re-visioning in 2025.

Things to celebrate in 2023

We are grateful that some difficulties for the inclusive ministry AUC believes we are called to in recent years have helped us all to develop and flourish during 2023. Seven came into membership during the year, taking church membership to 95. However, we celebrated with one of those who came into membership later in 2023, having found in AUC a way to reconnect with the church, after many years apart from church connection, though not losing their faith, then sadly mourned their passing soon after taking up membership, though grateful for the spiritual insight and invigoration they had brought to, and leave with, the community in the short time of rediscovery they were able to share with us. We celebrate the lives of all those who join and change us, the service offered by our active members and friends, and all those who have gone before.

Many other things have been celebrated and highlighted in 2023, with these examples giving a flavour of the range of ministry and mission AUC touches, as individuals and a congregation:

At a time when the rights, liberties and human aspirations of members of the transgender community continue to be debated, attacked, and undermined, an AUC member offered prayer for inspiration, reflection and action.

Trustees' report ***for the year ended 31 December 2023***

The relationship between two grace-filled Christian communities has begun to blossom, when students who are a part of Roots gathered in the church building and members of the church community got a chance to experience the Roots house.

To deepen our understanding of our eco-impact, congregants were invited to take part in tasks such as guessing the carbon footprint of different foods, picking, and trying an eco-tip for a week, and taking wildflower seeds to plant, as well as being encouraged to make pledges to be more eco-friendly in our habits.

Our bi-monthly magazine SEEDS ran a series of biographies of Black individuals from Scotland's past.

We were gifted palm leaves to display on Palm Sunday, at the same time as leaves created during the Vigil on Transgender Visibility Day carrying messages of affirmation and hope could be read on a tree in the foyer.

A member organised a quiz to raise money to Twin the AUC Toilets, through the Tearfund scheme, in advance of travelling to the other side of the world to test God's Call to a non-denominational ecumenical monastery fed by Christ's life and ministry, Biblical scripture and religious influences from desert hermits and monastics.

We took part in the Doors Open weekend event around the city, which took the theme of 'Living Heritage'. AUC's Pride message 'God Loves All' received an outpouring of gratitude from the groups parading past the church, as time and time again we were thanked, sometimes with tears, sometimes with clasped hands, a symbol of prayerful appreciation.

A study group on Scotland's legacy of slavery began in the autumn, with a list of books to investigate on the AUC website.

Our ecumenical partnership celebrated its 21st Birthday, joining in worship as the three churches to reflect on and rejoice in all that we do together, more recently picking up the three-fold focus for the steering group: promoting an inclusive and progressive Christian voice in Edinburgh; promoting and working for social justice grounded in the challenges, skills and needs of our locality; and building healthy individuals and communities. We hosted the celebration with our ecumenical partners in Creation Time to mark the start of the Revd David Coleman's third term as Chaplain to Eco-Congregation Scotland, which is funded by the URC with the Church of Scotland.

AUC members made pilgrimages to two of Britain's most important religious centres: the islands of Iona, in the Western Isles, and Lindisfarne, off the Northumbrian coast, the latter with our ecumenical partners, reported as a stepping out of the busy world to get a fresh perspective, and being changed by the encounters of the companionship and the place.

And for those who find it more difficult to join worship in the building week by week, we have hosted special afternoon tea events, to enjoy good company, entertainment and afternoon tea the way it should be served. And in between such events, all have the option to join Sunday worship online, if any reason means being in church to join to worship God is proving less easy in the short or longer term, with post-service social time online an option after worship every Sunday to keep in touch with this wide-reaching community.

In July, we celebrated with our Minister as she handed over the role of General Assembly Moderator to The Revd Dr Tessa Henry-Robinson, whilst offering support as Immediate-past moderator to both the Moderator and the Moderator-Elect: The Revd Timothy Meadows. In this wider denominational role, the Minister continues to bring a wealth of understanding and experience back to our local setting.

Trustees' report

for the year ended 31 December 2023

Early in the year, Church Meeting endorsed continued support to the Discipleship Development Fund for a member on the new MSc Mad Studies postgraduate course at Queen Margaret University, Edinburgh, and towards the end of the year endorsed support for a member to attend a Dialogue for Peaceful Change training course at the Corrymeela Community in March 2024. Both applications to the fund were warmly supported through the Synod Training & Development Officer.

In other areas of training and development, the Vision for Ministry at AUC continues to develop through our URC NSM4 (Non-Stipendiary Ministry, model 4) student, as we have also offered a placement to another NSM4 student training towards ministry in their local church. Individuals have undertaken training in Climate Literacy and with Scottish Autism, and plan to bring their experience back to offer training to the AUC congregation, and our TLC partners, in 2024. Others have taken up in-house rota volunteer and worship leaders training. Formal fire training has been undertaken by all of our staff and some of the volunteer Sunday caretakers, with additional bespoke in-house training being developed for door stewards and caretakers in 2024.

Safeguarding continues to be a high priority for the church, with a regular agenda item appearing at all Church Council meetings. By the end of February 2023, all those who work with our children and adults at risk and all Trustees had received their three-yearly refresher training.

Each Church Life Ministry Team was asked to consider their main achievements in 2023 to recognise the breadth of mission and ministry opportunities undertaken across AUC, for those within our congregation and with the wider community in our city location.

Centre, Property & Finance (CP&F) considered their main achievements of 2023 to be:

- Maintaining our staff team, who don't just run the building but are a vital part of AUC's public face.
- Renegotiating new leases with our main tenants, George IV Venues (successor company to Paradise Green) and Christian Aid
- Negotiating a lease with Global Justice Now, after Jubilee Scotland had to end their lease on 31.12.23
- Offering our building for use by a huge range of hirers, many of whom are charities.
- Improving access to the dais in the Sanctuary with a dismountable handrail and a rollable ramp
- Consultation and discussion about the renovation of our pantry, then detailed planning for the work to happen in early January 2024
- Building resilience in our Team by training an additional person to manage the monthly payroll.

The Communications CLMT considered their main achievements of 2023 to be:

- The publication of our church magazine Seeds, featuring articles on crucial topics such as climate emergency, social justice, and LGBTQ+ ministry. Seeds represents collaboration with the wider URC to share news and articles, fostering inclusivity within the broader church community.
- Maintenance and improvement of our live streaming facilities, ensuring accessibility for all members, continually enhancing our outreach. These efforts have allowed us to actively share and engage with a broader audience, fostering a culture of evangelism.
- Working closely with the Visitor & Heritage, Worship and Our Tribe ministry teams, demonstrating our commitment to open collaboration, fostering a sense of community and support within our church.
- Engagement and outreach efforts, via website and social channels, allowing us to reach a wider audience and encourage participation in church activities, furthering our mission to be a church community that continually grows and evolves in service.

The Children & Young People CLMT considered their main achievements of 2023 for Junior Church to be:

- 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

Trustees' report **for the year ended 31 December 2023**

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
- Members of the group celebrating the friendships; the outings; the creation of this small accessible community; creating and recording prayers for worship; sharing expressive crafts

And ministry to students to be:

- Deepening the partnership between AUC and Roots, a Scottish Charity for university students in Edinburgh. A special service celebrated this connection, and funds were raised for Roots. Roots students also contributed to the music in the service twice last year, which was positively received by the congregation
- Continuing connection with the University of Edinburgh through the role of URC Faith Representative in the Chaplaincy Team

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.

The Peace & Justice CLMT considered their main achievements of 2023 to be:

- Legacies of Slavery – deepening the journey from the walking tour in 2022, a list of recommended books about the LoS went into the Notices, with some ordered from the library and AUC purchasing five to borrow, return and recommend amongst the congregation. A discussion group was formed which met for several weeks. Lisa Williams of the Edinburgh Caribbean Society returned to AUC to talk further, deepening our perception and understanding.
- Environmental Justice – an Eco Stall was held which enabled people to calculate their carbon footprint and a game helped us to work out the miles in our food. In weekly Notices were regular ideas and information to consider or change our lifestyles to protect the health of the planet.
- Trans Solidarity – in collaboration with Our Tribe, displays in the foyer and externally, and pronouns badges were maintained to stand in solidarity with Trans People in this time.
- Human rights – 26 cards and letters were written and sent on behalf of Amnesty International to call for justice.
- Poverty – in response to the deepening poverty in society the team asked the congregation to support the Edinburgh Food Bank 3 times during 2023, at Easter, Harvest and Christmas.

The Our Tribe – LGBTQI+ CLMT, (which works in partnership with the worldwide denomination of Metropolitan Community Churches) considered their main achievements of 2023 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 monthly events online.
- Monthly social held at Coffee Saints café has attracted increased numbers over the year. This is an excellent way of welcoming new people to the wider community of AUC.
- Our LGBTQI+ affirming and welcoming church community has been visible at LGBTQI+ community events, eg Pride, trans pride, activist events, student events, Interfaith gatherings. This has been especially important in the current changing political and legislative landscape.
- Awareness raising of our inclusive church through website pages, Facebook posts, postcards, pride adverts, the Our Tribe pop-up banner (placed in the doorway on Sunday mornings) and word of mouth are key to growing our community. We have seen a continued number of first-time enquiries throughout the year.
- Provision of safe space and pastoral support to "Resisting Transphobia in Edinburgh" will start on a monthly basis early in 2024.
- Planning has begun for our LGBTQI+ Day of Celebration for LGBT History Month 2024, with a Human library, Tea Dance, Quiz and Open Mic Cabaret being planned. It is hoped to attract those new to our community through this event.
- Our input into the Conversion Practices Legislation and support of the Gender Recognition (Reform) Scotland Bill is ongoing.

Trustees' report

for the year ended 31 December 2023

The Pastoral CLMT considered their main achievements of 2023 to be:

- Welcoming a stream of visitors and returning visitors to Sunday worship.
- Re-establishing a pattern of monthly lunches, creating opportunities to build relationships and strengthen the web of care throughout the congregation.
- Maintaining weekly online and in-building post service social times.
- Offering regular contact and support to people who have mobility and health issues.
- Hosting Afternoon Teas, in particular for people with mobility issues.
- Offering one-to-one conversations and visits as are needed.

The Visitor & Heritage CLMT considered their main achievements of 2023 to be:

- Successful Doors Open Day, with the addition of some building users setting up stalls to showcase their work.
- Started the process of working together with Greyfriars and St Columba's by the Castle to see how we can work more collaboratively in the area of Visitor and Heritage
- Continued the process of seeking long-term funding for the AUC Visitor and Heritage project.
- John Aikman research
- Continued development of urban pilgrimages, particularly Green Story
- Identified the key areas of development to focus on during the next twelve months, particularly building the AUC Visitor and Heritage CLMT
- Working with Our Tribe to plan the LGBT History Month event to be held in February 2024.

The Worship & Education CLMT considered their main achievements of 2023 to be:

- Developing and growing our team of over 10 worship leaders.
- Including new Bible readers.
- Including a wide variety of preachers from partner churches and organisations.
- Hosting regular All Age Worship Services.
- Offering a diet of worship which marked the Christian seasons and addressed local and global concerns of justice and inclusion.
- Offering sessions of Rota training every 6 months to develop the roles and build team spirit.
- Maintaining the weekly Contextual Bible Study groups and the fortnightly book group, with shared leadership.

Ongoing recognition of 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 has continued to be a highly valued during 2023. This is consistent with our beliefs and the witness which we are called to give to the Christian Gospel. We have continued to constantly consider our welcome, opening that up to be more visible and to connect more fully with those who pass our door, and the process for use of our building to maintain our valued safe space for those who experience vulnerabilities across the city.

Trustees' report *for the year ended 31 December 2023*

Financial Review

Our total income of £236,765 fell by 6% compared to 2022. Income from general donations and legacies, grants and insurance recoveries all fell significantly. Freewill offering, which is the key part of our congregational giving, reduced by 3%. The significant increases in rental income, at 7%, and "other use of premises" income at 34%, were most encouraging.

Our total expenditure of £239,587 fell by 9% compared to 2022. We spent significantly less on building maintenance. The 2022 costs included significant expenditure on repairs to the tower and finials. Our contribution to the URC Ministry and Mission Fund rose by 5%, as requested by our Synod Treasurer. Water and sewerage charges increased significantly as the rise in our income reduced the level of charity rebate. Maintenance costs, mainly consumables, rose significantly. This relates to very high inflation in the cost of paper products and cleaning materials, as well as increased use of the building. A significant part of this is recovered from tenants via the "service charges" line of our income. The rise in heating and lighting costs is also related to increased use of the building. The "worship and other ministries" costs cover a broad range of items. The increase in costs partly reflects more active congregational life, such as spending on hospitality. The subsidy for the group visit to Iona Abbey is also included under this heading. Legal fees related to the new leases for our tenants were significantly higher than anticipated. We therefore end the year with a deficit of £2,822.

Reserves policy

Free reserves of £297,380 at 31 December 2023 are considered adequate for the immediate future.

Plans for the Future

Looking ahead to 2024, financial uncertainty remains a major concern. Although the inflation rate has eased, the increasing cost of products and services purchased by AUC is significant. We will invest in a major upgrade of the Pantry, which had been planned for 2023. We will also invest in the secondary glazing of some of the Sanctuary windows (with grant support). The maintenance costs of an older building are always unpredictable. We already know that some stonework repair is due to be carried out during the summer months. We will continue to look after our Staff and maintain our commitment as a Living Wage employer.

To maintain our income, we will encourage all forms of congregational giving and fundraising during 2024. The leases with our tenants include inflation related increases in rental payments. Our room letting charges will increase on 1st January 2024 and we will review the level of increase needed for 2025. Although the costs of looking after our building can seem to dominate our financial affairs at times, the building is a great resource which we are able to share with so many. Our financial resources continue 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 22 April 2024 and signed on their behalf by:


Linda Harrison - 2024-05-03, 12:39:43 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 2023 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
Jaslin Bhagrath – 2024-05-03, 12:59:39 UTC

Jaslin Bhagrath CA
Independent Examiner
For and on behalf of Henderson Loggie LLP
11-15 Thistle Street
Edinburgh
EH2 1DF

22 April 2024

Statement of financial activities
for the year ended 31 December 2023

	2023 Unrestricted Funds £	2023 Endowment Funds £	2023 Total Funds £	2022 Total funds £
Income from:				
Donations and legacies	2 77,608	-	77,608	112,291
Charitable activities	4 151,167	-	151,167	124,409
Investments – bank interest	3,377	-	3,377	103
Other income	6 4,613	-	4,613	15,364
Total income and endowments	236,765	-	236,765	252,167
Expenditure on:				
Raising funds	7 76,035	-	76,035	102,416
Charitable activities:				
Ministry and mission costs	8 66,223	-	66,222	68,179
Worship costs	9 97,329	-	97,329	91,524
Total expenditure	239,587	-	239,587	262,119
Net (expenditure)/income	(2,822)	-	(2,822)	(9,952)
Transfers between funds	15 -	-	-	-
Net movement in funds	(2,822)	-	(2,822)	(9,952)
Total funds brought forward	15 300,202	1,500,000	1,800,202	1,810,154
Total funds carried forward	297,380	1,500,000	1,797,380	1,800,202

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 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12		1,522,788		1,525,094
Current assets					
Debtors	13	43,397		53,079	
Cash at bank and in hand		243,914		247,191	
			287,311	300,270	
Current liabilities					
Creditors falling due within one year	14	(12,719)		(25,162)	
Net current assets			274,592		275,108
Total assets less current liabilities			1,797,380		1,800,202
Funds					
Unrestricted funds	15		297,380		300,202
Endowment funds	15		1,500,000		1,500,000
Total funds			1,797,380		1,800,202

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

Signed:


 Linda Harrison - 2024-05-03, 12:39:43 UTC

Linda Harrison
Trustee

Approved and authorised for issue by the Trustees on 22 April 2024

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

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 2023 £	Unrestricted 2022 £
Offerings		
Freewill offerings	55,297	56,985
Donations		
Donations for benevolent purposes	959	374
General donations and legacies	19,229	45,390
Grants receivable (note 3)	2,123	9,542
	77,608	112,291

3 Grants receivable

	Unrestricted 2023 £	Unrestricted 2022 £
Listed Places of Worship Scheme	1,998	9,392
United Reformed Church – Pastoral supervision grant	125	150
	2,123	9,542

4 Income from charitable activities

	Unrestricted 2023 £	Unrestricted 2022 £
Income from use of premises		
Rents	66,461	61,172
Service charges	13,343	9,850
Other uses of premises	71,363	53,387
	151,167	124,409

5 Other income

	Unrestricted 2023 £	Unrestricted 2022 £
Insurance claim – loss of earnings	-	6,532
Reimbursement of moderator's expenses	4,563	8,832
Bank compensation for error	50	-
	4,613	15,364

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

6 Expenditure on raising funds

	Unrestricted 2023 £	Unrestricted 2022 £
Premises costs (note 9)	76,035	102,416
	<hr/>	<hr/>
	76,035	102,416
	<hr/> <hr/>	<hr/> <hr/>

7 Expenditure on charitable activities - Ministry and Mission costs

	Unrestricted 2023 £	Unrestricted 2022 £
Ministry and mission	48,300	46,005
Ministers' expenses	7,971	10,301
Moderators expenses	7,731	8,832
URC Synod	-	20
Visitor Ministry project	2,221	3,021
	<hr/>	<hr/>
	66,223	68,179
	<hr/> <hr/>	<hr/> <hr/>

8 Expenditure on charitable activities - Worship and general expenses

	Unrestricted 2023 £	Unrestricted 2022 £
Benevolent payments	2,337	1,531
Office and miscellaneous expenses	7,239	6,536
Worship and other ministries	8,114	3,640
Maintenance costs	23,479	11,839
Depreciation	11,962	10,082
Governance costs (note 11)	3,150	3,000
Premises costs (note 9)	32,586	43,892
Bank charges	64	64
Professional fees	8,398	10,940
	<hr/>	<hr/>
	97,329	91,524
	<hr/> <hr/>	<hr/> <hr/>

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

9 Premises costs

	Unrestricted 2023 £	Unrestricted 2022 £
Rates and council tax	3,532	319
Repairs and maintenance	13,368	62,533
Furniture and equipment	538	463
Heating and lighting	20,084	15,163
Insurance	5,106	4,468
Website costs	98	141
Salaries and employment costs (note 10)	65,895	63,221
	<hr/> 108,621 <hr/>	<hr/> 146,308 <hr/>
Allocated to expenditure on raising funds (note 6)	76,035	102,416
Allocated to worship and general expenses (note 8)	32,586	43,892
	<hr/> 76,035 <hr/>	<hr/> 102,416 <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

	2023 £	2022 £
Salaries and wages	63,038	60,578
Employer pension contribution	2,857	2,643
	<hr/> 65,895 <hr/>	<hr/> 63,221 <hr/>

Staff costs include the salary costs of the lay staff.

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

	2023	2022
Lay members of staff	3	3
	<hr/> 3 <hr/>	<hr/> 3 <hr/>

All key management personnel are unpaid volunteers, except the Minister who is paid a stipend by the United Reformed Church. In 2023 her stipend was £30,986 (2022: £30,986).

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

Trustees remuneration and expenses

During the year payments of expenses totalling £1,654 (2022: £1,247) were made to 6 trustees (2022: 5 trustee). In addition, the minister received expenses and allowances of £7,251 (2022: £8,396) 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 £48,300 (2022: £46,005). Donations were received from 4 Trustees totalling £1,735 (2022: £2,222 from 7 Trustees). The minister was reimbursed £7,731 for costs incurred as moderator (2022: £8,832).

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

11 Governance costs

	Unrestricted 2023 £	Unrestricted 2022 £
Independent examination fee	3,150	3,000

12 Fixed assets

	Church building £	Equipment & furnishing £	Total £
Cost or valuation			
At 1 January 2023	1,500,000	123,393	1,623,393
Additions	-	9,656	9,656
Disposals	-	(140)	(140)
At 31 December 2023	<u>1,500,000</u>	<u>132,909</u>	<u>1,632,909</u>
Depreciation			
At 1 January 2023	-	98,299	98,299
Charge for year	-	11,962	11,962
Eliminated on disposal	-	(140)	(140)
At 31 December 2023	<u>-</u>	<u>110,121</u>	<u>110,121</u>
Net book value			
At 31 December 2023	<u>1,500,000</u>	<u>22,788</u>	<u>1,522,788</u>
At 31 December 2022	<u>1,500,000</u>	<u>25,094</u>	<u>1,525,094</u>

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

	2023	2022
	£	£
Prepayments and accrued income	42,953	52,929
Grants receivable	444	150
	<hr/>	<hr/>
	43,397	53,079
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors

	2023	2022
	£	£
Trade creditors	1,967	1,040
Accruals and deferred income	9,972	21,700
Other creditors	780	2,422
	<hr/>	<hr/>
	12,719	25,162
	<hr/> <hr/>	<hr/> <hr/>

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

15 Analysis of fund movements

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 £
Unrestricted fund					
- General fund	164,487	236,765	(239,587)	-	161,665
Designated funds					
- Ministerial Accommodation	135,715	-	-	-	135,715
	<u>300,202</u>	<u>236,765</u>	<u>(239,587)</u>	<u>-</u>	<u>297,380</u>
Capital Endowment Fund	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>
Total funds	<u><u>1,800,202</u></u>	<u><u>236,765</u></u>	<u><u>(239,587)</u></u>	<u><u>-</u></u>	<u><u>1,797,380</u></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 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><u>1,810,154</u></u>	<u><u>252,167</u></u>	<u><u>(262,119)</u></u>	<u><u>-</u></u>	<u><u>1,800,202</u></u>

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

16 Analysis of group net assets between funds

2023	Unrestricted funds £	Capital endowment £	Total funds £
Fixed assets	22,788	1,500,000	1,522,788
Net current assets	297,380	-	297,380
	<hr/>	<hr/>	<hr/>
	295,120	1,500,000	1,797,380
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
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/>

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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Timeline

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E-SIGNATURE ID: **7953bd42-a2ec-47e9-9f7f-40b882304457**

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Linda Harrison

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SECURITY LEVEL: **Secure Email (Authenticated)**
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