


# The Church of Scotland



## Saline & Blairingone Parish Church of Scotland Accounts for the Year Ended 31 December 2022

Congregation No: 241479

Charity No: SC 013688

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

Reference and Administrative Information	
Charity Name:	Saline & Blairingone Parish Church of Scotland
Charity Registration Number:	SC 013688
Congregation Reference No:	241479
Contact Address:	1 Craiguscar Farm Cottage Craiguscar Road Dunfermline KY12 9HT

<b>Trustees</b> (Note this is a list of all trustees who served at any time from the start of 2022 up to the date of signing the accounts.)	
<b>Kirk Session Members</b> (Note some are also Congregational Board Members)	<b>Congregational Board Members</b>
Mrs F Aitken	Mrs L Bath
Mrs P Bagnall	Mr J Hull
Mrs I Black	Mr D Lawrence
Mr P Black	Mrs I Machin
Mrs L Cochrane	Mrs I Wardell
Mrs A Cooper	
Mrs M Graham	
Mrs J Hope	
Mr A Macrae	
Mrs P Macrae	
Mrs J McNaught	
Mr P Philp	
Rev A Shuttleworth	
Mrs E Stevenson 20/04/2022	
Mr R Stewart 05/11/2022	

**Saline & Blairingone Parish Church of Scotland**

Charity No. SC 013688

Congregational Reference No. 241479

**Accounts for Year ended 31 December 2022****Principal Office-bearers**


Minister	Rev A Shuttleworth
Session Clerk	Mrs M Graham
Clerk to the Board	Mr P Black (until July 2022)
Treasurer	Mr D Lawrence

**Independent Examiner**

Mr T Dickie	Annandale Kilbagie Street Kincardine FK10 4QX
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**Bankers**

Santander  
Bootle  
Merseyside  
L30 4GB

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

## Trustees Annual Report - Year Ended 31 December 2022

### 1 Structure, Governance and Management

#### Governing Document During 2021

- 1.1 During 2022 the Church was administered in accordance with the terms of the Model Deed of Constitution.

#### Recruitment and Appointment of Trustees under the Model Deed of Constitution

- 1.2 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 and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. During a vacancy the Presbytery appoints another ordained minister to be the interim moderator. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Annual Stated Meeting and serve for a period of three years after which they must retire but may seek re-election.

#### Organisational Structure under Model Deed of Constitution

- 1.3 The minister or ministers of the congregation (or the Interim Moderator of the Kirk Session during a vacancy) shall be *ex officio* the Chairman of the Board, and in the event of their declining to accept office, the Board shall elect one of their own number as Chairman for the year.

### 2 Objectives and Activities


- 2.1 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.

#### Vision Statement

- 2.2 The objectives of Saline & Blairingone Parish Church of Scotland are summarised in the following Vision Statement:

*Our Vision is to be as Jesus Christ to one another, to all people in the parish, and to the wider world.*

*We will show God's love through:*

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

- *our worship and prayer;*
- *our pastoral care;*
- *our teaching and discipleship;*
- *sharing the Good News in our communities;*
- *sharing in mission in Scotland and other countries.*


2.3 The objectives are met through the Church's activities. The Church is its constituent groups and members, and its activities are those of its members carried out in its name.

2.4 The Church's activities are described in more detail in the following Achievements and Performance section of this report.

### **3 Achievements and Performance**

#### **Overview**

- 3.1 Throughout 2022 the Kirk Session and Congregational Board met jointly and it was agreed to adopt the Unitary Constitution from January 2023.
- 3.2 Three elders moved out of the village and resigned as members of the Kirk Session. Following the deaths of the Session Clerk and Treasurer in 2022, a new Session Clerk and Treasure were appointed.
- 3.3 In March the five churches from West Fife villages joined together with a service followed by an afternoon session in Oakley Church. Members felt it was a positive experience with a welcome opportunity for members from different churches to work more closely together and learn from each other.
- 3.4 The five marks of mission were adopted – Tell, Teach, Tend, Transform, Treasure - and groups were formed from members of the congregation to take this forward.
- 3.5 Most of the session and board members completed Safeguarding training in March.
- 3.6 A family barbecue was held after worship in June.
- 3.7 'Bring a friend' in December was a huge success with a large attendance.
- 3.8 The Singing Group was formed under the supervision of Bob Jephcote and performed at the Christmas services.

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

### **Public Worship**

- 3.9 Sunday worship continued to be held in the Church Hall and numbers grew throughout 2022 as Covid restrictions and social distancing eased. Wednesday services were held twice a month in the session room. The services at Tulliallan and Kincardine Church were recorded and could be watched remotely. CD's continued to be distributed to members who were unable to attend Church.
- 3.10 Jack Shuttleworth provided guitar accompaniment for singing.
- 3.11 Sunday services were held in Steelend Club in April, July and November.

### **Pastoral Care**


- 3.12 Pastoral care was provided throughout the year by the Minister, elders and church members.

### **Teaching and Discipleship**

- 3.13 The Church believes the Bible is the revealed Word of God. Its dominant themes are God's love for each individual person and for His creation as a whole, and urging us as a response to reflect that love to the world. Teaching and learning are important for developing knowledge and understanding of God's Word. Discipleship is following Jesus Christ and applying what is learned. Our mission as the Church is to put this into practice for the benefit of the world at large and the whole of creation, in our case particularly the people of our parish.
- 3.14 The bible study group met regularly on a Thursday morning during 2022.
- 3.15 The 'Teach' and 'Tell' groups attended Steelend Gala in the summer, handing out bottles of water and maintaining a strong presence at the Gala.

### **Interacting with the Wider Community**


- 3.16 Weekly 'Tea and Toast' and Wednesday coffee mornings were well-attended throughout the year and the Macmillan Coffee Morning in September raised a significant amount for the charity.
- 3.17 Numbers attending the fortnightly Friendship Group grew and a variety of speakers and quizzes were enjoyed by those attending – many outwith the Church congregation.
- 3.18 The Craft Group met fortnightly with people from the local community joining in too.
- 3.19 The hall is used by Saline Heritage Society once a month, Saline Environmental Group, and Saline National Women's Register.

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

- 3.20 Rainbows met once a week, and Highland Dancing classes are held twice a week in the hall.
- 3.21 Members of the congregation participated in village litter picks and tree planting.
- 3.22 The Church Walking Group organised walks throughout the year and people from outwith the congregation joined in these walks.
- 3.23 We provided articles and information about the Church for the Saline & Steelend Community Bulletin, though there were fewer issues than usual.

### **Social Care and Mission**

- 3.24 The congregation provided financial support after the devastating news in Ukraine.
- 3.25 The work of CrossReach, the Church of Scotland's Social Care arm, was supported by the sale of Christmas cards and calendars, and by special offerings during Advent and at Christmas.
- 3.26 The congregation supported The Blytheswood Christian Care Shoebox Appeal providing donations and shoeboxes of gifts to be distributed overseas.
- 3.27 Collections of food and toiletries were donated throughout the year to Dunfermline Food Bank with a special collection at harvest thanksgiving.
- 3.28 The congregation resumed its support of the Dunfermline Food Bank with regular food donations and a special offering at harvest thanksgiving.

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	


#### **4 Financial Review**

- 4.1 The main source of General Fund income is congregation members' offerings. A substantial proportion of these are made as Gift Aid (GA) and tax can also be recovered on most of the other offerings since they are eligible as Gift Aid Small Donations (GASD), so tax recovered is an important source of income. In 2022 total offerings were 3.65% down than in 2021, but the tax recoverable portion (GA plus GASD) was virtually unchanged.
- 4.2 Receipts from rental of the Saline manse continue to go into the Consolidated Fabric Fund revenue account 50241479, which is held on the congregation's behalf by the Church of Scotland General Trustees. Significant expenditure on the manse was necessary in 2022, notably re-roofing and repair to the structure of walls addressed by wall ties. The old church sanctuary also had its roof and walls repaired. We have applied for this to be met from the CFF capital account 56241479. During 2022 this fund was used to cover the fabric upkeep, insurance, and energy costs (totalling £37,100.31) more than any other year previously. Fortunately, as shown in the Appendix, there is still a reasonably healthy balance in this fund. Clearly the rental of the manse has become important for sustaining the congregation's finances, and the property needs to be kept in good condition.
- 4.3 Of the various restricted funds only the Henderson Fund is in regular use. The Cameron Fund is used quite infrequently. Most of the Henderson Fund annual income is disbursed to beneficiaries, and, when appropriate, a small proportion used to increase the capital to help compensate for inflation. The Restoration Fund is in limbo pending the decisions on buildings that should emerge in 2023, as noted at 4.5 below.
- 4.4 The £2,730 cost that emerged in 2022 just to keep it weatherproof and safe highlighted that the 200-year-old sanctuary part of the building, now not in use because of its deteriorated condition that would be extremely costly to restore, has become something of a liability. This arises not only from potential emergent fabric expense, but also the impact on insurance premium. For the time being we have to await the outcome of the Church of Scotland-wide audit of buildings, which should then be reflected in the Fife Presbytery Mission Plan (see 3.7) that will determine the way ahead for all the church buildings in the Presbytery.

#### **Reserves Policy**

- 4.5 The congregation's Trustees' policy is to try to maintain reserves equivalent to about six months' total expenditure of the unrestricted funds. This is to give a margin for accommodating unforeseen situations. The 2022 end-of-year unrestricted funds balance is £18,884, which is 26.4% of the 2022 unrestricted funds payments total of £71,368.

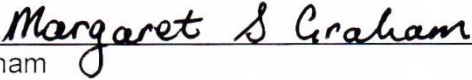



	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

## 5 Statement of Trustees' Responsibilities

- 5.1 The members of the Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

  
 \_\_\_\_\_ Date: 7/5/2023  
 M Graham  
 Session Clerk

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

## Independent Examiner's Report to the Trustees of Saline & Blairingone Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 12 to 17.

### 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

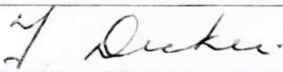
### Basis of Independent Examiner's Statement


My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

T Dickie
Annandale
Kilbagie Street
Kincardine
FK10 4QX
Signature: 
Date: 10-5-2023

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

## Receipts and Payment Account for Year Ended 31 December 2022

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
		2022	2022	2022	2022	2021
	Note	£	£	£	£	£
<b>Receipts</b>						
Donations	<b>3</b>	26944	0	0	26944	27964
Activities for Generating Funds		1251	0	0	1251	223
Bank & Deposit interest		59	134	10	203	51
Investment income		65	414	25	504	474
Legacies		0	0	0	0	0
Receipts from funds held by Church of Scotland		39760	0	0	39760	0
		<u>68079</u>	<u>547</u>	<u>35</u>	<u>68662</u>	<u>28712</u>
Rental of premises		1182	0	0	1182	496
Receipts from General Trustees		0	0	0	0	0
Other Receipts		0	0	0	0	0
Grants		0	0	0	0	844
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
<b>Total Receipts</b>		<u>69261</u>	<u>547</u>	<u>35</u>	<u>69843</u>	<u>30052</u>
<b>Payments</b>	<b>4</b>					
Costs of generating funds			0	0	0	4
Charitable activities		71368	0	0	71368	33900
Governance costs			0	0	0	0
Other Payments			0	0	0	3660
<b>Total Payments</b>		<u>71368</u>	<u>0</u>	<u>0</u>	<u>71368</u>	<u>37563</u>
<b>Excess of Receipts over Payments for the year before transfers</b>		-2107	547	35	-1524	-7511
<b>Transfers</b>		200	-200	0	0	0
<b>Excess of Receipts over Payments for the year</b>		<u>-1907</u>	<u>347</u>	<u>35</u>	<u>-1524</u>	<u>-7511</u>

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	


### Statement of Balances at 31 December

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2022	2022	2022	2022	2021
Note	£	£	£	£	£
<b>Bank &amp; Deposit Balances</b>					
Bank & deposit balances brought forward	20791	24142	1769	46702	54213
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	-1907	347	35	-1524	-7511
	<u>18884</u>	<u>24490</u>	<u>1804</u>	<u>45178</u>	<u>46702</u>
<b>Investments at market value</b>					
	<u>1616</u>	<u>10275</u>	<u>623</u>	<u>12514</u>	<u>14784</u>
(cost)	1595	11488	626	13710	13710
<b>Assets</b>					
Gift Aid Receivable (inc. gasd)	<u>2719</u>	<u>0</u>	<u>0</u>	<u>2719</u>	<u>3811</u>
<b>Liabilities</b>					
Nil	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

The accounts were approved by the Trustees of the Congregation on 07/05/2023

For and on behalf of the Trustees

<i>Margaret S Graham</i>	Session Clerk	<u>7/5/2023</u> Date
<i>J Lawson</i>	Treasurer	<u>7/5/2023</u> Date

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	


## Notes to the Accounts

### 1. Trustee Remuneration and Related Party Transactions

During the year 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. The congregation (or congregations jointly in a linked charge) is (are) responsible for paying the council tax on the manse occupied by the Minister, for paying the Minister's office expenses, and for reimbursing the Church of Scotland for the Minister's travel expenses (see Note 4).

### 2. Movements in Funds

	At 1 Jan 2022	Receipts	Payments	Transfers	At 31 Dec 2022
	£	£	£	£	£
<b>Unrestricted funds</b>					
General Fund	2971	69143	56368	200	15947
Designated Sunday School Colln. Fund	38	0	0	0	38
Designated Cameron Fund	17782	118	15000	0	2900
	<u>20791</u>	<u>69261</u>	<u>71368</u>	<u>200</u>	<u>18884</u>
<b>Restricted funds</b>					
Flower Fund	277	0	0	0	277
Henderson Fund	87	416	0	-200	303
Restoration Fund	23779	131	0	0	23910
	<u>24142</u>	<u>547</u>	<u>0</u>	<u>-200</u>	<u>24490</u>
<b>Endowment funds</b>					
Oliphant Bequest	239	12	0	0	251
War Memorial	1127	15	0	0	1142
Sunday School Fund	402	9	0	0	411
	<u>1769</u>	<u>35</u>	<u>0</u>	<u>0</u>	<u>1804</u>
<b>Total funds</b>	<u><u>46702</u></u>	<u><u>69843</u></u>	<u><u>71368</u></u>	<u><u>0</u></u>	<u><u>45178</u></u>

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

### **Purposes of Designated Funds**

**Guild Fund:** The Trustees designated this fund to facilitate the Guild's activities. As the Guild disbanded in 2021 and disbursed the remaining funds to Guild projects and to clear the deficit in the Guild Leprosy Fund, the Guild Fund is now closed.

**Sunday School Collections Fund:** The Trustees have designated this fund to enable the Sunday School to donate its collections to Christian mission and care.

**Cameron Fund:** This originates from a bequest by the late Adam Drysdale Cameron of West Park Saline. The legacy originally comprised £2500 (nominal) 3.5% war stock to be administered by the Kirk Session who have power to: (a) realise and reinvest; (b) apply income for the purposes of Saline church; and (c) use part or the whole of the capital for any particular improvements or additions to Saline Church. The capital is now invested in the Church of Scotland Investors Trust Income Fund.

### **Purposes of Restricted Funds**

**Flower Fund:** The Trustees have set aside funds to provide flowers for display during services of worship and subsequent use in a pastoral care context within the parish.


**Henderson Fund:** This fund originated to receive the residue of the former Henderson Mortification Trust, which though not directly connected with Saline & Blairingone Parish Church, operated for the benefit of Saline parishioners. That Trust was wound up in 2006. Saline & Blairingone Parish Church Trustees invested most of the received residue (leaving a smaller sum for initial operation) and uses the income to assist needy families in enabling their children to participate in educational activities at Saline Primary School.

### **Purposes of Endowment Funds**


**The Oliphant Bequest** was made in 1859. The income is used by the Minister to provide necessities for needy persons.

**War Memorial Fund:** This was established in 1970 when the Kirk Session received money from the Saline, Steelend & District Committee's Salute the Soldier Fund and undertook to invest it and use the interest for maintenance and upkeep of the War Memorial located at Saline Church.

**Sunday School Trust Fund:** The only records about the origin of this fund show that Mr. William Cousin of Meadow End, Saline, provided the capital for Saline Church of Scotland Sunday School in 1939, but no statement of specific purpose has been found. It is presumed that annual income is to be used to obtain resources for the Sunday school, including attendance prizes. The income is now quite small relative to the cost of resources, and for many years all Sunday school resources have normally been provided from the General Fund.

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
<b>3. Analysis of Donations</b>					
Offerings (non Gift Aid)	1796	0	0	1796	1308
Offerings (GASD Scheme)	3408	0	0	3408	3473
Gift Aid Donations	16194	0	0	16194	17694
Tax Recovered on Gift Aid Donations	5219	0	0	5219	5364
Other Income, Donations etc	327	0	0	327	125
	<u>26944</u>	<u>0</u>	<u>0</u>	<u>26944</u>	<u>27964</u>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Fundraising materials & charges	0	0	0	0	4
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>
<b>Charitable activities</b>					
Ministries & Mission	23758	0	0	23758	21978
Presbytery & Guild dues / fees	751	0	0	751	751
Minister's travel expenses	926	0	0	926	1411
Pulpit supply (inc travel)	50	0	0	50	75
Outreach and mission	0	0	0	0	1005
Literature and teaching material	368	0	0	368	332
Fabric repairs & maintenance	37100	0	0	37100	3265
Council Tax	1400	0	0	1400	1261
Energy	1557	0	0	1557	153
Insurance	728	0	0	728	453
Other building costs	2017	0	0	2017	2173
Office expenses	610	0	0	610	492
Organ & music	1401	0	0	1401	326
Printing, stationery and postage	99	0	0	99	89
Other expenses	601	0	0	601	135
	<u>71368</u>	<u>0</u>	<u>0</u>	<u>71368</u>	<u>33900</u>
<b>Governance costs</b>					
Independent examiner's fees	0	0	0	0	0
<b>Other payments</b>					
Purchase of assets	0	0	0	0	3660
Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3660</u>

	<b>Saline &amp; Blairingone Parish Church of Scotland</b>	
	Charity No. SC 013688	Congregational Reference No. 241479
	<b>Accounts for Year ended 31 December 2022</b>	

#### 5. Minister's Stipend

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 scale, which is related to years of service. For the year under review the Minimum Stipend was £28,700 and the Maximum Stipend (in 5th and subsequent years) £35,269.

	2022	2021
<b>6</b>		
<b>. Collections for Third Parties</b>	<b>£</b>	<b>£</b>
Christian Aid	625	581
Crossreach	0	193
Dunfermline Foodbank	0	148
Ukraine	520	0
Leprosy	7	0
MacMillan	264	0
	<u>1416</u>	<u>922</u>

#### Appendix – Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees

	2022	2021
	£	£
<b>Account No. 552414792</b>		
Credit Balances held at 31 December at cost	<u>7,552</u>	<u>7,552</u>
Market Value of Balances at 31 December	<u>11,630</u>	<u>12,536</u>
<b>Account No. 50241479</b>		
Credit Balance at 31 December	<u>14,057</u>	<u>30,647</u>
<b>Account No. 56241479</b>		
Credit Balance at 31 December	<u>36,282</u>	<u>52,350</u>