

REGISTERED CHARITY NUMBER : SC 053836

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

**FOR
EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)**

**ATTESTED BY AUTHORITY OF THE
FREE CHURCH (CONTINUING)
SOUTHERN PRESBYTERY**

..... MODERATOR

DATE  23 FEB 2026

EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name	Edinburgh Free Church of Scotland (Continuing)
Charity Number (Scotland)	SC 053836
Principal Address	Free Church (Continuing) Manse 49 Calyside Edinburgh EH10 7HW
Denominational address	c/o General Treasurer Copperfield House Culloden Road Inverness IV2 5BP
Parent Charity Number (Scotland)	SC 030976
Trustees	The Trustees comprise all members of the Deacons' Court, the membership which is listed within their report on Page 4
Independent Examiner	Miss Ruth Naylor Flat 6 2 Clerwood View Edinburgh EH12 8PH
Church Address	29 Arthur Street Edinburgh EH6 5DA
Church Website	www.edinburghfreechurchcontinuing.com
Bankers	Bank of Scotland 11 Earl Grey Street Edinburgh EH3 9BN

EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES For the year ended 31 December 2025

The Trustees have pleasure in presenting their Report along with the Financial Statements of the charity for the year ended 31 December 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

OBJECTIVE AND ACTIVITIES

Affiliation, objectives and aims

The congregation is part of the Free Church of Scotland (Continuing) denomination with congregations in the UK, Canada, USA, Sri Lanka, Spain, France and Portugal. This Church is Presbyterian in Church government and adheres in worship and doctrine to the position adopted by the Church of Scotland at the Reformation. This Church claims continuity with the Free Church of Scotland which came into existence historically in 1843 and within which there was a split in January 2000. That part of the Church which for administrative reasons is described as the Free Church of Scotland (Continuing) claims to be more faithful to the constitutional principles of the Free Church than the other part of the Church resulting from the split. The constitutional documents of the Free Church of Scotland of 1843 remain the founding documents of the Free Church of Scotland (Continuing).

Significant objectives and activities

The principal objectives of the congregation, in common with the Church body of which it is a part, is to maintain the public worship of God and advance the gospel and kingdom of the Lord Jesus Christ, in obedience to Him and in accordance with the Holy Scriptures.

The congregation is also concerned to exercise pastoral care and practical concern for those in need. The congregation maintains the ordinances of worship on the Lord's Day, the dispensing of the sacraments of Baptism and the Lord's Supper, organises Sabbath Schools, Bible Studies, Fellowships, Mid-week Prayer Meeting, Open Air Preaching, Evangelistic Outreach and pursues other activities consonant with its Biblical principles.

Details regarding the congregation's Church situated at 29 Arthur Street, Edinburgh, EH6 5DA and the Manse situated at 49 Calyside, Edinburgh, EH10 7HW are outlined in Note 6 to the Financial Statements. To facilitate its objectives and aims the Trustees have in place an ongoing program scheduled to ensure the regular maintenance and upkeep of the above properties.

The Trustees are committed to ensure that all practical steps are undertaken to promote the wellbeing of each individual child and vulnerable adult in accordance with its Safeguarding Statement and Procedures Policy.

The Trustees are responsible on an ongoing basis for assessing the operational risk to which the congregation is exposed. To facilitate this objective, the Trustees utilise the denominational Risk Register Checklist to annually undertake a risk assessment to ensure compliance and that all aspects of risk have been assessed and appropriate action taken to mitigate or eliminate the risk.

Grant making policy

The congregation makes donations from its income to individuals and organisations whose aims are compatible with the congregation's objectives and are generally known to the Trustees and the congregation.

EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES - continued
For the year ended 31 December 2025

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Throughout the year the Edinburgh Free Church (Continuing) congregation carried out various activities in pursuit of its stated aims and objectives referred to on page 2 as follows:

- Meets regularly each Lord's Day at 11.00 am and 6.00pm for public worship.
- Conducts a mid-week prayer meeting each Thursday.
- Mid-week Bible Study along with Bible & Confession of Faith study and discussion meetings held in members' homes.
- Sabbath School & Bible Class.
- Church Fellowship Meetings held with invited Missionary Society Speakers.
- Door-to-door tract distribution conducted in Edinburgh city centre and in the Leith locality.
- Worship Services are recorded and made available to the house bound and the wider church via Sermon Audio both in audio and video format, YouTube and Zoom.
- Endeavour to provide spiritual care and social support for the elderly, the sick and those who are confined within their own homes.
- The Church Website is regularly updated providing church members and the general public with information regarding intimations, news and audio sermons.
- Regular hospital visitation; providing transport to the sick and the elderly; providing a denominational youth camp in a safe and healthy environment.

FINANCIAL REVIEW

Results for the year

The financial position of the congregation is reflected in the Financial Statements for the year as set out on pages 7 to 14 of this Report. The Trustees acknowledge their gratitude and thankfulness to the Lord who has graciously blessed us as a congregation in maintaining and upholding His Cause among us throughout the year. Thanks, and appreciation is extended to our members and adherents for their faithful support and generous contributions towards the temporal needs of the Congregation.

Principal funding sources

The Edinburgh Free Church (Continuing) primarily receives its funding by way of weekly envelope, plate and electronic bank payment contributions along with Gift Aid Income Tax repayment.

EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES - continued
For the year ended 31 December 2025

FINANCIAL REVIEW - continued

Reserves policy

It is the policy of the Trustees to maintain the unrestricted funds at a level to meet ongoing expenditure requirements throughout the year. The Unrestricted General Fund at 31 December 2025 amounted to £19,765 (2024 - £30,862) and is assessed as providing adequate funding to meet the ongoing work of the Church.

Total reserves amounted to £29,325 (2024 - £39,922).

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

Edinburgh Free Church (Continuing) is established by Constitution. The constitutional documents of the Free Church of Scotland of 1843 remain the founding documents of the Free Church of Scotland (Continuing).

Structure

The congregation is within the Southern Presbytery and is authorised by the Free Church of Scotland (Continuing) to have a Minister paid from its central funds. The minister and elders comprise the Kirk Session, which is responsible for the spiritual oversight of the congregation. The financial administration, and matters of fabric are the responsibility of the Trustees. Under charity law the Deacons' Court, which includes the minister, elders and deacons are deemed to be the Trustees of the Congregation. This is separate from the role of Congregational Trustees responsible only for holding property in trust. The Trustees (Deacons' Court) who served during the year were:

Rev. James I Gracie	(Minister and Chairman)
Mr Maurice A Grant	(Elder)
Mr David W Norris	(Elder)
Mr John N Gillies	(Assessor Elder)
Mr Norman Smith	(Assessor Elder)
Mr Donald J Mackay	(Deacon)
Mr Ricky Rowley	(Deacon)

Congregational Trustees

For holding property - Messrs Maurice A Grant, David W Norris, John N Gillies, Norman Smith Donald J Mackay and Ricky Rowley.

Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). The communicant membership of the congregation must be involved in the process of election and must have the support of the majority of the communicant membership. The person(s) elected must be adjudged by the existing Trustees to be fit for the office of Trustee and be conversant with the Church's ethos, aims and objectives as well as its day-to-day operations. As part of their induction programme new Trustees are required to undertake training to ensure awareness and understanding of:

- the duties and responsibilities of Trustees;
- the organisational structure of the charity;
- the financial position of the charity and;
- the future plans and objectives of the charity.

Risk management

The Trustees regularly conduct an assessment of the major risks to which the congregation is exposed to and take timely and appropriate steps to minimise the occurrence of such risks.

EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES - continued
For the year ended 31 December 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

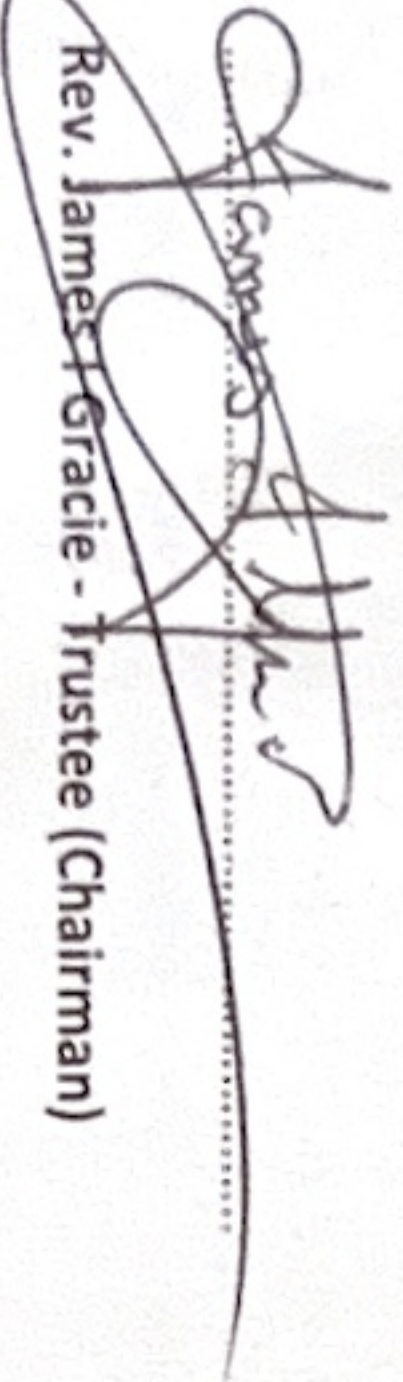
The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution require the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by order of the Board of Trustees on 18 February 2026 and signed on its behalf by:


Rev. James Gracie - Trustee (Chairman)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)

I report on the accounts for the year ended 31 December 2025 set out on pages seven to fourteen.

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) (d) of the 2006 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.

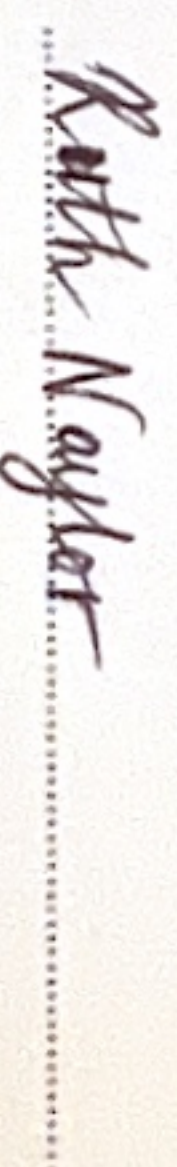
Independent examiner's statement

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

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;
 - 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.



Ruth Naylor
Flat 6
2 Clerwood View
Edinburgh
EH12 8PH

18 February 2026

EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)

STATEMENT of FINANCIAL ACTIVITIES
for the year ended 31 December 2025

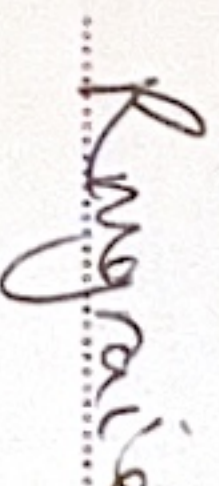
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	2025	Total Funds	2024
		£	£	£	£	£	£
INCOME & ENDOWMENTS FROM:							
Donations and Legacies	2	45,887	-	45,887	99,573		
Other Trading Income	3	300	-	300	3,647		
Investment Income	4	-	-	-	-		
Total		46,187	-	46,187	103,220		
EXPENDITURE ON:							
Charitable activities							
General Activities	5	56,784	-	56,784	80,384		
Total		56,784	-	56,784	80,384		
NET INCOME/(EXPENDITURE)							
Introduced during year		(10,597)	-	(10,597)	22,836		
Transfer between Funds		-	-	-	-		
Net movement in Funds	11	(10,597)	-	(10,597)	22,836		
RECONCILIATION OF FUNDS							
Total funds brought forward	10	1,064,922	-	1,064,922	1,042,086		
TOTAL FUNDS CARRIED FORWARD	12	1,054,325	-	1,054,325	1,064,922		

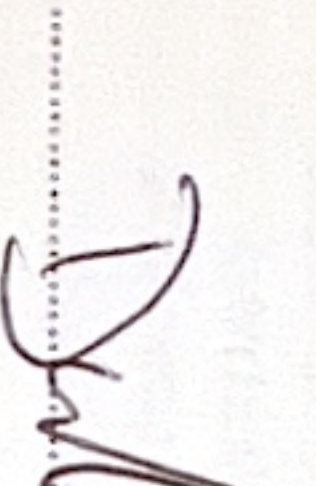
EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)

BALANCE SHEET
as at 31 December 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	2025	Total Funds	2024
		£	£	£	£	£	£
FIXED ASSETS							
Tangible assets	6	1,025,000	-	1,025,000	1,025,000		
CURRENT ASSETS							
Cash at bank		26,656	-	26,656	40,115		
Debtors & Prepayments	7	3,022	-	3,022	111		
Total		1,054,678	-	1,054,678	1,065,226		
CREDITORS							
Amount falling due within one year	9	(353)	-	(353)	(304)		
NET CURRENT ASSETS		1,054,325	-	1,054,325	1,064,922		
FUNDS							
Unrestricted Fund					1,054,325	1,064,922	
Restricted Funds					-	-	
TOTAL FUNDS	12				1,054,325	1,064,922	

The financial statements were approved by the Board of Trustees on 18 February 2026 and signed on its behalf by:


Treasurer


Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statement of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', 'Financial Reporting Standard 102 '11 + Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity.

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern. The trustees also consider there are no significant areas of judgements, estimates or key assumptions that affects items in the accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The allocation of direct and support costs are analysed in the notes to the financial statements.

Taxation

The charity is exempt from income tax on its charitable activities.
The charity is not registered for V.A.T. purposes and consequentially all input VAT is charged against the category of resources expended for which it was incurred.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025

1 ACCOUNTING POLICIES - continued

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are unrestricted funds earmarked by the Trustees for particular purpose Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purposes of each fund is included in the notes to the financial statements.

	Unrestricted		Restricted		Total	
	2025	2024	2025	2024	2025	2024
2 DONATIONS AND LEGACIES						
Door Collection	33,748	-	33,748	4,990		
Freewill Offering	4,321	-	4,321	31,970		
Gift Aid Tax Reclaim	7,518	-	7,518	5,781		
Donations - General	300	-	300	6,411		
Legacy	-	-	-	50,421		
	45,887	-	45,887	99,573		
3 OTHER TRADING ACTIVITIES						
Publications - Witness	300	-	300	357		
Collection Appeals	-	-	-	120		
Insurance Reclaim	-	-	-	3,170		
	300	-	300	3,647		
4 INVESTMENT INCOME						
Bank Interest	-	-	-	-		
	-	-	-	-		
5 CHARITABLE EXPENSES - GENERAL						
Remittances to Central Funds	29,000	-	29,000	28,331		
Church Expenses	2,055	-	2,055	3,723		
Manse Expenses	13,032	-	13,032	38,311		
Ministers Expenses	6,515	-	6,515	6,244		
Congregational Expenses	6,102	-	6,102	3,575		
Donations - (Note 8)	80	-	80	200		
	56,784	-	56,784	80,384		

5 CHARITABLE EXPENSES - GENERAL (Breakdown analysis)

	Denomination Outlays	Minister's Expenses	Church Expenses	Manse Expenses	Other Expenses	2025 Total	2024 Total
Contribution towards Central Funds	29,000	-	-	-	-	29,000	28,331
Assembly & Presbytery Expenses	-	-	-	-	192	192	227
Communion Expenses	-	-	-	-	755	755	687
Supply Costs - preaching	-	-	-	-	180	180	240
Supply Costs - travel	-	-	-	-	516	516	56
Motor & Travel	-	3,593	-	-	-	3,593	3,998
Manse Hospitality	-	700	-	-	-	700	704
Telephone	-	650	-	-	-	650	650
Outreach Expenses	-	-	-	-	200	200	-
School in Theology	-	190	-	-	-	190	-
Sermon Audio	-	-	-	-	589	589	524
Zoom	-	-	-	-	576	576	528
Live Streaming Services	-	-	-	-	567	567	614
Publications & Literature	-	-	-	-	665	665	399
Donations	-	-	-	-	1,300	1,300	200
Insurance	-	-	573	321	-	894	1,068
Heat & Light	-	1,382	991	-	-	2,373	2,112
Council Tax	-	-	-	3,729	-	3,729	3,728
Water Charges	-	-	209	-	-	209	914
Repairs & Refurbishment Costs	-	-	282	8,982	-	9,264	35,103
Printing, Stationery & Advertizing	-	-	-	-	540	540	209
Congregational Outing	-	-	-	-	43	43	-
Sabbath School Outlays	-	-	-	-	-	-	-
General Expenses	-	-	-	-	59	59	93
	29,000	6,515	2,055	13,032	6,182	56,784	80,385
Analysis by Fund							
Unrestricted Funds	29,000	6,515	2,055	13,032	6,182	56,784	80,140
Restricted Funds	-	-	-	-	-	-	245
	29,000	6,515	2,055	13,032	6,182	56,784	80,385

6 TANGIBLE FIXED ASSETS

	Church £	Manse £	Total £
COST			
At 1 January 2025	375,000	650,000	1,025,000
Additions	-	-	-
At 31 December 2025	375,000	650,000	1,025,000
DEPRECIATION			
At 1 January 2025	-	-	-
Charge for year	-	-	-
At 31 December 2025	-	-	-
NET BOOK VALUE			
At 31 December 2025	375,000	650,000	1,025,000
At 31 December 2024	375,000	650,000	1,025,000

Church

The Church building situated at 29 Arthur Street, Edinburgh, EH6 5DA was purchased in 2011 for £254,844 with subsequent capital expenditure bringing the historic cost to £281,542.

The Deacons' Court at its meeting held on 20 February 2023 informally valued the Church at £375,000 effective retrospectively as at 31 December 2023.

Manse

The Manse property at 49 Caithside, Edinburgh, EH10 7HW, was purchased in 2012 for £465,000. Along with a deposit of £235,000 from the local congregation, a mortgage loan of £230,000 was taken out with Stewardship to facilitate the purchase of the property.

With payment of the above Stewardship liability having been met in 2018, the title deeds are now held in the name of the local Congregational Trustees.

The Deacons' Court at its meeting held on 20 February 2023 informally valued the Manse at £650,000 effective retrospectively as at 31 December 2022.

7 DEBTORS & PREPAYMENTS

	2025 £	2024 £
Debtors - Gift Aid Refund	2,566	-
Prepayments - Various	456	111
	3,022	111

All prepayments will be released, as relating to expenditure having incurred, by 31 May 2026.

EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025

8 GRANTS PAYABLE

The total grants payable during the year to individuals and institutions was as follows:

	2025	2024
Blythswood	200	-
Sri Lanka - Cyclone Appeal	200	-
T.B.S. - South Scotland Auxiliary	400	245
Benevolent Fund Disbursement	500	-
	<u>1,300</u>	<u>245</u>
Geographical Allocation		
Local	1,100	245
National	200	-
Overseas	<u>1,300</u>	<u>245</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
Other Creditors	<u>£ 353</u>	<u>£ 304</u>

10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2024

	Unrestricted Funds	Restricted Funds	Total Funds
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	£ 99,573	£ -	£ 99,573
Other Trading Activities	3,527	120	3,647
Investment Income	-	-	-
Total	<u>103,100</u>	<u>120</u>	<u>103,220</u>

EXPENDITURE ON:

Charitable Activities	80,265	120	80,385
Direct Charitable Expenditure	80,265	120	80,385
Total	<u>80,265</u>	<u>120</u>	<u>80,385</u>

NET INCOME/(EXPENDITURE)

Introduced during the year	22,835	-	22,835
Transfer between Funds	-	-	-
Net Movement in Funds	22,835	-	22,835

RECONCILIATION OF FUNDS

Total Funds brought forward	1,042,087	-	1,042,087
TOTAL FUNDS CARRIED FORWARD	<u>1,064,922</u>	<u>-</u>	<u>1,064,922</u>

EDINBURGH FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025

11 TRANSFER BETWEEN FUNDS

During the year there was a transfer of £1,000 from the General Fund to the Benevolent Fund.

12 MOVEMENT IN FUNDS

	At 01.01.25	Net movement in Funds	At 31.12.25
Unrestricted Fund			
General Fund	30,862	(10,097)	19,765
Property Fund - designated	1,025,000	-	1,025,000
Building Fund - designated	9,060	-	9,060
Benevolent Fund - designated	-	(500)	500
Restricted Funds	1,064,922	(10,597)	1,054,325
TOTAL FUNDS	<u>1,064,922</u>	<u>(10,597)</u>	<u>1,054,325</u>

13 EXPLANATION OF FUNDS

Unrestricted Funds

The General Fund represents unrestricted funds which the Trustees are free to use in accordance with the charitable objects.
The Property Fund represents freehold property owned by the congregation.
The Building Fund represents unrestricted funds to be utilised for the purpose of defraying expenditure incurred related to the physical Church and Manse buildings.
The Benevolent Fund represents funds held to be distributed at the discretion of the Trustees to individuals who are encountering financial hardship.

14 TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees remuneration for services rendered. During the year, Rev. James I Gracie and his wife occupied the church manse. No consideration was payable for the use of this asset and the council tax charge was incurred by the Deacons' Court.
During the year, expenses of £6,515 (2024 - £6,243) were incurred on behalf of Rev. James I Gracie in his capacity as Minister of the Church.

15 RELATED PARTIES DISCLOSURES

During the year, Edinburgh Free Church of Scotland (Continuing) (EFCS(C)) made donations of £29,000 (2024: £28,331) to the Free Church of Scotland (Continuing) (FCS(C)), a charity where John N Gillies, is also a Trustee.