The Church of Scotland

Edinburgh Greenbank Parish Church of Scotland

Annual Report & Financial Statements

for year ended 31 December 2025

ACCRUED (SORP COMPLIANT) ACCOUNTS

Congregation No: 010036
Scottish Charity No: SC 011325

Edinburgh Greenbank Parish Church of Scotland
Annual Report and Financial Statements
For the year ended 31 December 2025

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Edinburgh Greenbank Parish Church of Scotland
Report of the Trustees
For the year ended 31 December 2025

The Trustees, for the purpose of charity law, have pleasure in presenting their report and accounts for the year ended 31 December 2025.

Structure, Governance and Management

Governing Document

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

Greenbank Church was founded in 1900 as a United Presbyterian Church. With the Union of the Churches in 1929 Greenbank became part of the Church of Scotland.

Greenbank is within the Presbytery of Edinburgh and West Lothian. A Presbytery is the characteristic and fundamental court of the Church of Scotland since it not only directly supervises ministers and Kirk Sessions but also elects those who form the General Assembly. The General Assembly is the highest court of the Church of Scotland and it determines operational matters for all congregations within presbyteries.

Recruitment and Appointment of Trustees (Members of the Kirk Session and the Congregational Board)

The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. New members of The Kirk Session and Congregational Board are chosen from those members of the Church who are considered to have the appropriate gifts and skills.

Organisational Structure

The governing court – the Kirk Session – meets at regular intervals during the year. The Minister as Moderator normally presides over the Kirk Session.

As Greenbank operates under the Model Constitution, the Congregational Board is responsible for the financial and property interests of the congregation. The Congregational Board is chaired by an elected Preses.

The Kirk Session

The Minister and Kirk Session are responsible for all matters affecting the spiritual welfare of the congregation, and consider reports and recommendations from committees, groups and members, including Presbytery Elder and Youth Associate.

The Congregational Board

The Congregational Board is made up of appointed members from the Congregation and a number of Elders. Board Members are appointed at the Stated Annual Meeting to serve for a period of three years after which they may seek re-election. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

Objectives and Performance

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of the Christian 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.

It is a condition of membership that a person requires to be admitted on profession of faith, or by resolution of the Kirk Session, and membership is required for participation in the Courts of the Church.

Structure, Governance and Management (cont)

Objectives and Performance (cont)

Worship is open to all, as is the provision of pastoral support and inclusion in the Church-based community activities. The Church of Scotland has an "open" communion table to members of any branch of the Church. Outreach of the congregation is for all and not just members.

Our Mission

We are the local church for everyone. We aim to show how our Faith leads us to care for all people and for the world around us.

Our main themes and aims are:

- **Discipleship** – Placing Christian faith and worship at the heart of congregational life
- **Outreach** – Reaching out to our community and being welcoming and open to all
- **Care** – Caring for people everywhere and for Creation by being a nurturing, loving and prophetic community
- **Society and Creation** – Caring for creation and people throughout the world through direct action, campaigning, support of agencies, advocacy, and debate

Activities in furtherance of these purposes

Greenbank provides facilities for worship, fellowship and the enriching of community life. Greenbank provides regular opportunities for worship and celebration and the teaching of Christian Faith.

Greenbank provides pastoral care to the people of the parish in times of difficulty, illness, bereavement, crisis and stress. The minister is also called upon to conduct funerals of those who are not members.

Greenbank provides appropriate ceremonies to mark or celebrate special points in life – baptism, marriages, funerals, as well as the celebration of local or national events.

Greenbank provides social and recreational facilities for groups of all ages within the Church and community groups throughout the week – including Babies and Toddlers, Greenbank Pre-school, the Uniformed Organisations, the Guild, Work Party and Friendship Club as well as badminton groups, Scottish Country Dancing and many others.

Greenbank also supports the work of religious and charitable bodies beyond the immediate area – Christian Aid, Fresh Start, the Bethany Trust, the Open Door, Morningside Neighbourhood Group, Scottish Love in Action and others. Support is given in time, talents and money.

Achievements and Performance

Greenbank Church continued to build on the foundations started in 2024 by Rev Julia Cato and strengthened by Rev Ian Gilmour who has inspired and energised the congregation still further. Ian initiated Greenbank's commitment to 'Growing Young' which is already showing rewards through the engagement and attendance of several new young families into the congregation. We continue to develop Forest Church and introduced Arty Church – both new and creative ways to appeal to not only younger members of our communities but to all ages – making wonderful use of the varied talents of many in and around the Greenbank Church community. These activities allowed us to engage with those who may not have thought of stepping through the church doors and showed that there is something here for everyone.

The Greenbank Church Eco Group continued in their energetic pursuit of the many ways in which each and everyone of us can contribute to care for creation. There was a very successful Repair Café run in late winter which saw some much loved items repaired to the delight of the owners, a hugely successful outreach event that saw the church filled to the rafters with an audience for Patrick Grant in springtime, on the subject of

Structure, Governance and Management (cont)

Achievements and Performance (cont)

living with less 'stuff'. Patrick was familiar with Greenbank Church, having attended Sunday School and Cubs as a young boy growing up in Morningside and was delighted to have been asked to come and speak to us.

Much hard work and effort was put into a variety of outreach activities from raising funds over the year for Christian Aid with a concert in the church from the Forth Valley Chorus in a hugely energetic and fun evening and a concert as a joint effort with four other local churches where Heart & Soul Swing band presented a wonderful concert in Greenbank; fund raising appeals throughout the year and volunteers putting in much hard work to the Christian Aid book sale in the spring at Holy Corner. Our World Church group continue to provide us with Fair Trade goods and education on how the impact of what we do here at home can make the lives better for small producers often in poor rural communities. We continue to support our existing projects – An Open Hand – who provide individualised birthday presents to children who might not otherwise have a gift to open; A Safe Listening Place and Help the Homeless.

Holy week services which are shared with our neighbours in Morningside Parish Church were hosted by that congregation with support from Greenbank members. The Autumn Lectures on the theme of wellbeing of creation and humanity – another joint effort between Greenbank and Morningside Parish churches – run over four Sunday evenings from Morningside Church both for in-person attendees and also available online for those unable to attend in person.

Worship through our weekly Sunday morning services continues to be supported and strengthened with our quarterly afternoon dementia-friendly services which are open to all. These services provide a familiar structure and music in a gentle and comfortable environment and provide an opportunity after the service for tea and cake and piano music. They are welcoming and relaxing services and much appreciated and enjoyed by all who attend. In addition to this, there are a number of opportunities every week for fellowship and social interaction in our Singing Group, Friendship Club and a weekly get-together in a local Morningside Café. Our locum minister, the Rev Ian Gilmour, continues to provide strong pastoral care and works alongside our Pastoral Care Group to ensure that appropriate care is provided for all who have a need in our communities.

Various study groups took place throughout the year using a variety of books or bible studies aimed at being accessible but thought-provoking.

The autumn brought celebrations for SLA (Scottish Love in Action) on 25 years supporting children and young people living in poverty in India. In 1999 23 young people and two leaders travelled to India to spend some time helping out in the Light of Love Home in Tuni but found they were unable to leave it behind when they came home and so started SLA which continues the work of supporting young people in India today 25 years on.

QII also celebrated an anniversary in the autumn with 80 years of Quest and QII in Greenbank. Many former members returned for a very successful reunion where a common theme in their conversations reflected on the positive and significant impact that QII had had on its members.

Greenbank continues to be a place of worship, full of warmth and life, passion, care and compassion, vision, energy and mission where each and every person who crosses the threshold is welcomed and valued and we look forward to continuing over many years to come.

Financial Review

General funds

The main sources of income are donations and legacies from members, together with the reclaimed gift aid relating to these donations, and income from charitable activities, largely Pre-school, which amounted to around 56% and 28% of income respectively.

Structure, Governance and Management (cont)

Financial Review (cont)

General funds (cont)

Income from offerings and associated gift aid increased by £23,449 or 11% during 2025. In addition, legacies of £180,000 (2024: £5,000) and a £25,000 (2024: £0) donation for the creation of an organ scholarship fund were gratefully received.

Income from charitable activities increased by £17,896 or 9% during 2025 as a result of higher Pre-school income and grants received. Other trading income in 2025 was £13,463 or 17% higher due to increased hall let and Manse property rental income. Investment income in 2025 was similar to 2024 levels.

Expenditure was £23,596 or 4% higher in 2025 largely due to increased Giving to Grow and net salary costs. Certain cleaning services were outsourced during the year which resulted in an increase in other property costs and a reduction in general fund salary costs.

Details of unrestricted general funds, unrestricted designated funds and restricted funds are set out in Note 13.

Reserves Policy

The total net level of reserves held at 31 December 2025 was £1.56 million split as follows:

- General funds: £907,718 of which £825,000 is attributable to the combined value of the manse and an apartment which is rented out commercially. The Church of Scotland requires the Church to provide a manse for the minister.
- Designated funds: £328,573 which are mainly the fabric fund, which is required for the repair of the buildings, and the YACHT fund which is used to support youth ministry.
- Restricted funds: £327,912 which are mainly the YACHT and Pre-school funds

It is our policy to hold reserves of at least six months expenditure on local costs (excluding the Giving to Grow and Presbytery contributions). The level of reserves held at the year-end is greater than this.

Plans for the future

The Edinburgh and West Lothian Presbytery Mission Plan remains a work in progress, proving extremely challenging in bringing together into union two out of three large, energetic and fully engaged congregations. No clear way forward has been identified thus far, and work will continue into 2026 to find the best outcome for the congregations involved. In the meantime, we continue to implement elements of our strategic plan focussing on our themes of Discipleship, Outreach, Care and Society and Creation. The Eco-Group; World Church; and a newly invigorated Social Justice Group all have plans to continue their engagement with our communities and develop the current work being undertaken. The Worship Group is encouraging members to become more involved in actively leading and participating in worship and growing our confidence through the use of study groups and seminars.

Our energies and efforts in developing young families have shown success and once again our Christmas services proved to be very attractive to families with children, complementing our Forest Church and Arty Church activities. We will continue to work and develop under the 'Growing Young' initiative with a new Youth Co-ordinator having joined the church staff in 2026 and continue with full support for our Greenbank Pre-school. At the opposite end of the generations, the need for support for our older members and communities remains a constant and we will continue to work together with our locum minister, the Rev Ian Gilmour, and our Pastoral Care Group providing opportunities for care and social interactions and access to worship for all.

We look forward this year to beginning celebrations to mark the centenary of our Sanctuary, from the laying of the foundation stone 100 years ago in April 1926 to the dedication of the Sanctuary the following year in October 1927 and looking very much forward to the future in Greenbank Church.

Structure, Governance and Management (cont)

Plans for the future (cont)

To support the work being done at Greenbank we are developing our social media and communications strategy to enable us to reach and engage with the community beyond the church walls to make them welcome and feel very much a part of Greenbank Church. This is possible through a generous grant from the North Merchiston Fund which was awarded to the church to encourage such outreach into our community and for which we are very grateful.

Risk Management

Trustees have assessed the major risks to which the Church is exposed, in particular those related to operations and finance, and are satisfied that systems are in place to mitigate exposure to major risks.

Our broad base of donors and our participation in National Stewardship Campaigns mitigate our exposure to financial risk.

Our staff and buildings are also risk managed through our Health and Safety policies.

Reference and Administrative Information

Charity Name:	Edinburgh Greenbank Parish Church of Scotland
Charity Registration Number:	SC011325
Congregation Reference No:	010036
Principal Address of the Church:	Braidburn Terrace Edinburgh EH10 6ES

Trustees

A list of members of the Kirk Session and Congregational Board who served during 2025 is on pages 8.

Principal Office-bearers

Ministers:
Reverend Ian Gilmour

Interim Moderators:
Reverend Moira McDonald

Session Clerk:
Rona Sommerville

Preses to the Board:
Roderick Morrison

Clerk to the Congregational Board:
Ian McWilliam jointly with Alan Ramage

Congregational Treasurer:
Robert Young

Structure, Governance and Management (cont)

Auditor
Thomson Cooper Accountants
Statutory Auditor
22 Stafford Street
Edinburgh EH3 7BD

Bankers
Bank of Scotland
426 Morningside Road
Edinburgh EH10 5QF

Members of the Kirk Session (and, where noted, Board):

Adair, John
Armit, Edith M
Barnes, Philip
Barnes, Helen
Barron, Brian D
Black, Christina
Buchan, Ulrike
Cadell, Rachel (retired March 2025)
Campbell, Clare (Board)
Corbett, Mrs Jan (September 2025)
Dunbar, Julia A K
Dunbar, Richard A
Edwards, Janet
Ferguson, David E
Ferguson, Janet
Ferguson, John
Gilmour, Ian
Hadden, Stephen
Hastings, Diana K
Horne, Christopher A
Htet-Khin, Kenneth
Hutchison, Vivien
Inch, Susan M
Jack, David I (retired April 2025)
Jackson, David A
Kehoe, Caroline (Board)
Kennedy, Lyndsay
King, Donald M
Kinnear, Anne
Little, Moira
Macaulay, Hazel
Macniven, Duncan (Board)
McCulloch, Rosemary S
McLachlan, Angus D (Board)
McDonald, Moira
Macniven, Valerie M
McWilliam, Rachel
Middleton, Barbara (September 2025)
Morrison, Roderick I (Board)
Morrow, Christina H
Mundy, Jonathan (September 2025)
Munyao, Joshua
Murison, Alison M L
Nimmo, Robert (Board)
Oxbrow, Anne R
Patrick, Kathleen
Perriss, Lorna
Powlett-Brown, Jill
Ramsay, Crichton (September 2025)
Reid, Carolyn
Reid, David T
Reid, Malcolm M
Ritchie, Dr Joan M
Ritchie, John D
Ross, Neil J
Sanders, Stuart C
Small, Moira
Sommerville, Rona (Board)
Sweetman, Gillian M
Thom, Ian A J retired November 2025)
Thom, Isobel (retired November 2025)
Thomson, Ian J
Tucker, Charlotte
Wilkinson, J M Clare (retired September 2025)
Wright, Jennifer (retired September 2025)
Young, James D
Young, Robert W F (Board)

Members of the Congregational Board (save as those included above):

Archibald, Colin
Clark, Ralph
Gillon, Margot
Harkin, Jane
Henderson, Henry
Land, Moira
McWilliam, Ian
Milne, Donald
Ramage, Alan
Young, Karen

Edinburgh Greenbank Parish Church of Scotland

Statement of Trustees' Responsibilities
For the year ended 31 December 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in 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 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

Thomson Cooper were re-appointed as auditor of the Church and a resolution proposing that they be re-appointed will be put at a General Meeting.

Disclosure of information to Auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approved by the Trustees and signed on their behalf,

Rona Sommerville

Session Clerk

Date: 23 June 2026

Edinburgh Greenbank Parish Church of Scotland
Report of Independent Audit
For the year ended 31 December 2025

Opinion

We have audited the financial statements of Edinburgh Greenbank Parish Church of Scotland (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Church's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of grant income and the posting of transactions to the correct funds. We discussed these risks with management, designed audit procedures to test the timing and existence of donations and grant income, including reviewing of grant paperwork and terms and conditions, reviewing the allocation of costs against the correct funding and reviewed areas of judgement for indicators of management bias.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards). We focused on specific laws and regulations which may have a direct material effect on the financial statements or operation of the charity, including the Charities and Trustees Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Care Inspectorate.

We assessed the extent of compliance of the laws and regulations identified above by inspecting any legal correspondence, the Care Inspectorate report and making enquiries of management.

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and

taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the church.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees. To address the risk of fraud we identified internal controls established to identify risk, performed analytical procedures to identify unusual movements, assessed any judgements and assumptions made in determining accounting estimates, reviewed journal entries for unusual transactions and identified related parties.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Fiona Haro (Senior Statutory Auditor)
For and behalf of Thomson Cooper, Statutory Auditors
Dunfermline

Date:

Thomson Cooper is eligible for appointment as auditor of the church by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Edinburgh Greenbank Parish Church of Scotland
Statement of Financial Activities
Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	1	391,409	48,703	440,112	205,177	11,536	216,713
Charitable activities	2	1,000	219,874	220,874	1,850	201,129	202,979
Other trading activities	3	94,255	0	94,255	80,793	0	80,793
Investment income	4	21,531	8,495	30,027	23,210	7,072	30,283
Total Income		508,196	277,072	785,268	311,030	219,737	530,767
Expenditure on:	5						
Charitable activities		309,729	247,421	557,150	308,987	224,868	533,854
Governance costs		6,000	0	6,000	5,700	0	5,700
Total Expenditure		315,729	247,421	563,150	314,687	224,868	539,554
Net income/(expenditure) before gains and losses on investments		192,467	29,651	222,118	(3,656)	(5,131)	(8,787)
Net gains on investments	9	67	8,870	8,937	74	7,816	7,890
Net income/(expenditure)		192,534	38,521	231,055	(3,582)	2,686	(897)
Transfers between funds	14	7,100	(7,100)	0	10,865	(10,865)	0
Hive out element to separate charity	14	0	(11,379)	(11,379)	0	0	0
Net movement in funds		199,634	20,043	219,677	7,282	(8,179)	(897)
Reconciliation of funds:							
Total funds brought forward		1,036,657	307,869	1,344,526	1,029,375	316,048	1,345,423
Total funds carried forward	14	1,236,291	327,912	1,564,202	1,036,657	307,869	1,344,526

Edinburgh Greenbank Parish Church of Scotland
Balance Sheet
At 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Fixed assets	8		599,767		604,108
Investment property	9		265,000		265,000
Investments	10		173,526		164,588
			1,038,292		1,033,696
Current Assets					
Debtors	11	28,761		24,055	
Bank and cash		529,099	557,860	399,249	423,305
Creditors					
Falling due within one year	12	(31,949)	(31,949)	(112,475)	(112,475)
Net Current Assets			525,910		310,830
Net Assets			1,564,203		1,344,526
Unrestricted Funds	14				
General funds		907,718		888,190	
Designated funds		328,573	1,236,291	148,467	1,036,657
Restricted Funds	14	327,912	327,912	307,869	307,869
Total Funds			1,564,203		1,344,526

The accounts were approved by the Kirk Session and Congregational Board on 23 June 2026.

_____ Session Clerk

_____ Treasurer

Edinburgh Greenbank Parish Church of Scotland
Statement of Cash Flows
Year ended 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1a	99,823	55,091
Net cash provided by operating activities		99,823	55,091
Cash flows from investing activities:			
Investment income		30,027	30,283
Net cash provided by (used in) investing activities		30,027	30,283
Change in cash and cash equivalents in the reporting period		129,850	85,373
Cash and cash equivalents at the beginning of the reporting period	2a	399,249	313,876
Cash and cash equivalents at the end of the reporting period	2a	529,099	399,249

1a. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income (as per the Statement of FinancialActivities)	219,677	(897)
Adjustments for:		
Depreciations charges	4,341	4,341
(Gains)/losses on investment	(8,937)	(7,890)
Investment income	(30,027)	(30,283)
(Increase)/decrease in debtors	(4,706)	(5,918)
Increase/(decrease) in creditors	(80,525)	95,737
Net cash provided by operations	99,823	55,091

2a. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	529,099	399,249

Edinburgh Greenbank Parish Church of Scotland
Accounting Policies
Year ended 31 December 2025

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

Basis of preparation
The financial statements have been prepared in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Statement of Recommended Practice: Accounting and Reporting by Charities: preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The 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 accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts; the charity constitutes a public benefit as defined by FRS102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity has sufficient cash reserves to meet liabilities as they fall due and support from the congregation and Church of Scotland, and have prepared the accounts on a going concern basis as a result.

Funds
Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Transfers between funds are made on the authority of the Congregational Board (General Fund) or at the discretion of leaders of congregational organisations in accordance with each organisation's structure (restricted funds.)

Incoming resources
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended
All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended on the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services.

Tangible fixed assets

All tangible fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised at cost. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment (other than noted specifically below)	5 years
Kitchen servery refurbishment (held within Fixtures, fittings and office equipment)	10 years
Boiler (held within Fixtures, fittings and office equipment)	15 years

Buildings
Church and halls - these are not included in the Balance Sheet due to the difficulty of obtaining a valuation on a continuing use basis.

Manse and flat - these were included in the accounts for the first time in 2007 and were brought in at valuation which was treated as "deemed cost". During the year, the valuation of the manse and flat were adjusted to the original cost of these properties.

Investment property

Investment property is measured initially at cost. Investment property is subsequently revalued to its fair value at each reporting date and any changes in fair value are recognised in the Statement of Financial Activities including Income and Expenditure Account. Depreciation is not provided on investment property.

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

Taxation
Edinburgh Greenbank Parish Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Leases
Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

Edinburgh Greenbank Parish Church of Scotland
Notes forming part of the financial statements
Year ended 31 December 2025

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
1 Donations and Legacies						
Offerings	177,346	48,431	225,777	163,677	11,536	175,213
Tax recovered on Gift Aid	34,063	271	34,335	36,450	0	36,450
Legacies	180,000	0	180,000	5,050	0	5,050
	391,409	48,703	440,112	205,177	11,536	216,713
2 Income from Charitable Activities						
Weddings and funerals	1,000	0	1,000	1,850	0	1,850
Pre-school fees	0	215,499	215,499	0	201,129	201,129
Grants	0	4,375	4,375	0	0	0
	1,000	219,874	220,874	1,850	201,129	202,979
3 Income from Other Trading Activitie						
Use of premises	78,055	0	78,055	70,299	0	70,299
Rent received	16,200	0	16,200	10,493	0	10,493
	94,255	0	94,255	80,793	0	80,793
4 Investment income						
Dividends received	20	6,164	6,184	1,666	45	1,711
Deposit interest	5,262	2,331	7,593	5,944	7,028	12,972
Rent received	16,250	0	16,250	15,600	0	15,600
	21,531	8,495	30,027	23,210	7,072	30,283
5 Analysis of Expenditure						
Charitable Activities						
Giving to Grow Allocation	133,087	0	133,087	128,125	0	128,125
Presbytery dues	3,273	0	3,273	2,680	0	2,680
Minister's expenses	156	0	156	127	0	127
Ministerial assistance	200	0	200	917	0	917
Other salary costs	71,530	192,954	264,484	90,745	182,353	273,098
Fabric repairs & maintenance	15,274	4,899	20,173	5,425	14,279	19,704
Other buildings costs	55,489	572	56,061	35,142	0	35,142
Depreciation	2,517	1,824	4,341	2,517	1,824	4,341
Church office expenses	12,388	1,255	13,643	10,287	0	10,287
Organ & music	2,971	1,596	4,567	769	1,176	1,945
Audit fee	6,000	0	6,000	5,700	0	5,700
Other expenses	12,844	44,321	57,166	32,253	25,236	57,489
	315,729	247,421	563,150	314,687	224,868	539,554

6 Staff costs and numbers

	2025			2024		
	Church £	Pre-school £	Total £	Church £	Pre-school £	Total £
Salaries and wages	68,132	171,453	239,585	78,683	159,667	238,350
Social security costs	0	10,456	10,456	0	12,566	12,566
Pension costs	3,398	11,045	14,443	12,062	10,119	22,181
	71,530	192,954	264,484	90,745	182,353	273,098

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

	2025 Number	2024 Number
Ministerial support	1	1
Administration staff	1	1
Music staff	1	1
Premises maintenance	1	2
Sunday beadle	1	1
Pre-school teacher and assistants	9	9
	14	15

6 Staff costs and numbers (cont)

No employee had employee benefits in excess of £60,000 (2024: nil).

Contributions were made to a defined contribution pension scheme for 9 (2024: 10) employees.

All Church of Scotland congregations contribute to the National Stipent Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pensions and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856.

7 Trustee Remuneration and Related Party Transactions

During the year a total of £60,352 (2024: £49,385) was donated to the congregation by trustees.

During the year, the following trustees received reimbursement of expenses incurred; Joshua Munyao £4,510 (2024 £0), John Ferguson £1,269 (2024 £0), Susan Inch £807 (2024 £0), Helen Barnes £608 (2024 £387), David Ferguson £374 (2024 £559), Clare Campbell £258 (2024 £0), Julia Dunbar £229 (2024 £0), Kathleen Partick £207 (2024 £156), Rona Sommerville £176 (2024 £167), Moira McDonald £97 (2024 £0), Ian Gilmour £58 (2024 £0), Alison Murison £23 (2024 £0), John Murison £0 (£2024 £1,888), David Jack £0 (2024 £246) and Hazel Macaulay £0 (2024 £164).

8 Tangible Fixed Assets

	Fixtures & Fittings & Equipment	Buildings	Total
Cost or valuation	£	£	£
At 1 January 2025	239,840	560,000	799,840
Additions in the year	0	0	0
At 31 December 2025	239,840	560,000	799,840
Accumulated Depreciation			
At 1 January 2025	195,732	0	195,732
Charge for the year	4,341	0	4,341
At 31 December 2025	200,073	0	200,073
Net Book Value			
At 31 December 2025	39,767	560,000	599,767
At 31 December 2024	44,108	560,000	604,108

In addition to the properties capitalised above, the charity also owns the Church building and halls which are not valued as fixed assets due to the impracticality of obtaining a valuation.

9 Investment property

	2025
	£
Fair value	
At 1 January 2025 and 31 December 2025	265,000

The investment property is a flat in Edinburgh. The valuation of the flat was first included in the accounts in 2007 and was brought it a valuation provided by DM Hall which was treated as "deemed cost". The value of the property at this date was £265,000. The trustees consider the value at 31 December 2025 is not materially different to the valuation carried out in 2007. The historical cost of the flat is £3,800.

In preparing the financial statements for the year ended 31 December 2025, it was decided that the flat previously held within the tangible fixed assets should be reallocated to investment properties and the adjustment has been processed to the current and previous years accordingly.

10 Investments

	2025	2024
	£	£
Market value at start of year	164,588	156,698
Unrealised gains on investments	8,937	7,890
Market value at end of year	173,526	164,588

Investments consist of a flat and funds held by the Church of Scotland Investors Trust.

The investments held by the Church of Scotland Investors Trust are:
£89,468 in the Growth Fund
£84,058 in the Income Fund
These investments are UK investments.

11 Debtors

	2025	2024
	£	£
Trade debtors	11,701	679
Accrued income	5,459	15,608
Gift Aid tax refund due	10,549	7,069
Others	1,052	700
	28,761	24,055

12 Creditors Falling Due Within 1 Year

	2025	2024
	£	£
Creditors and accruals	12,972	22,814
PAYE/NIC	470	4,935
Special collections	12,609	10,482
Deferred income	5,897	74,244
	31,949	112,475

13 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Fixed assets	850,172	0	14,594	864,767
Investments	926	0	172,599	173,526
Current assets	88,568	328,573	140,718	557,860
Current liabilities	(31,949)	0	0	(31,949)
Net assets at 31 Dec 2025	907,718	328,573	327,912	1,564,203

14 Movements in Funds

	At 1 January 2025	Incoming Resources	Outgoing Resources	Investments Resources	Other adjustments	Transfers	At 31 Dec 2025
	£	£	£	£	£	£	£
Restricted funds							
An Open Hand	12,569	3,807	(4,998)	0	(11,379)	0	0
Babies & toddlers	1,884	2,070	(1,228)	0	0	(1,100)	1,626
Banner group	441	0	0	0	0	0	441
Choir & music	1,712	0	(316)	0	0	0	1,396
Community children's choir	0	0	0	0	0	800	800
Eco	508	6,405	(2,597)	0	0	0	4,317
Fabric	3,898	525	(3,898)	0	0	0	525
Flower	6,489	354	(531)	199	0	0	6,511
Friendship club	148	1,256	(890)	0	0	(200)	315
Guild	956	1,370	(1,218)	0	0	(350)	758
Homelessness group	2,177	300	(476)	0	0	750	2,751
Main hall servery	17,991	0	(3,397)	0	0	0	14,594
Mission (Nancie Massie)	0	1,850	0	0	0	0	1,850
Mrs McLardy Organ scholarship	0	25,000	(1,280)	0	0	0	23,720
Pre-school	62,784	216,805	(216,589)	0	0	(7,000)	56,000
Singing group	899	867	0	0	0	0	1,766
Work party	1,405	1,098	0	87	0	0	2,591
World Church	361	1,061	(936)	0	0	0	486
YACHT	176,116	7,836	(2,921)	7,337	0	0	188,368
Youth	17,530	6,466	(6,146)	1,246	0	0	19,097
	307,869	277,072	(247,421)	8,870	(11,379)	(7,100)	327,912
Unrestricted Funds							
Designated Funds							
Eco	1,000	0	0	0	0	0	1,000
Fabric	65,095	0	0	0	0	0	65,095
Flat	3,000	0	0	0	0	0	3,000
Legacy	17,603	0	(284)	0	0	180,000	197,319
Sunday coffee	641	0	(1,745)	0	0	1,837	732
YACHT	61,129	0	0	0	0	299	61,428
	148,467	0	(2,030)	0	0	182,136	328,573
General Fund							
Reserves	30,000	0	0	0	0	19,528	49,528
Other general	858,190	508,196	(313,700)	67	0	(194,564)	858,190
	888,190	508,196	(313,700)	67	0	(175,036)	907,718
Total funds	1,344,526	785,268	(563,150)	8,937	(11,379)	0	1,564,203

14 Movements in Funds (cont)

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Gains on Investments Resources £	Transfers £	At 31 Dec 2024 £
Restricted funds						
An Open Hand	0	4,519	8,050	0	0	12,569
Babies & toddlers	2,453	2,202	(1,721)	0	(1,050)	1,884
BAGS	434	0	(434)	0	0	(0)
Banner group	441	0	0	0	0	441
Choir & music	3,090	0	(1,378)	0	0	1,712
Church library	0	0	(28)	0	28	0
Eco	117	34	(20)	0	378	508
Fabric	19,727	0	(14,279)	0	(1,550)	3,898
Flower	6,551	0	(281)	219	0	6,489
Friendship club	0	0	88	0	60	148
Guild	1,485	1,516	(1,903)	0	(141)	956
Homelessness group	2,344	490	(657)	0	0	2,177
Main hall servery	19,815	0	(1,824)	0	0	17,991
Pre-school	79,366	202,405	(208,986)	0	(10,000)	62,784
Singing group	0	899	0	0	0	899
Work party	1,469	45	(276)	96	71	1,405
World Church	0	1,153	(811)	0	19	361
YACHT	163,511	6,475	0	6,130	0	176,116
Youth	15,245	0	(406)	1,371	1,321	17,530
	316,048	219,737	(224,868)	7,816	(10,865)	307,869
Unrestricted Funds						
Designated Funds						
Eco	879	0	0	0	121	1,000
Fabric	65,095	0	0	0	0	65,095
Flat	3,000	0	0	0	0	3,000
Legacy	12,553	0	0	0	5,050	17,603
Sunday coffee	68	0	(381)	0	954	641
YACHT	59,590	0	0	0	1,539	61,129
	141,185	0	(381)	0	7,664	148,467
General Fund						
Reserves	30,000	0	0	0	0	30,000
Other general	858,190	311,030	(314,306)	74	3,201	858,190
	888,190	311,030	(314,306)	74	3,201	888,190
Total funds	1,345,423	530,767	(539,554)	7,890	0	1,344,526

Purposes of Restricted Funds and Commentary on Transfers over £5,000

An Open Hand - a group that provides parents with presents for their children, so that the door can be opened to celebrating their birthday. An Open Hand became a separate charity during the year and, as a result, its resources when An Open Hand was set up as a separate charity of £11,379 were transferred from the Church to this separate charity.

Babies and toddlers - to fund the babies & toddlers group run within the Church.

Banner group - to fund ornamental banners for the Church.

Choir & music - to fund choir and music activities.

Community children's choir - to fund the setting up of a Community children's choir.

Eco - to fund activities to reduce harm to the environment.

Fabric - to fund the maintenance of the Church's properties.

Flower - to fund flowers for display during services of worship.

Friendship club - to fund the activities of a Community Group

Guild - to fund the activities of the Guild.

Homelessness group - to fund work with homeless charities.

Main hall servery - to fund works on the servery within the Church.

Mission (Nancie Massie) - to fund mission works.

Mrs McLardy Organ scholarship - a very generous donation of £25,000 was received during the year from Mrs McLardy to fund organ scholarships.

Pre-school - daily nursery for children age 3 -5 with paid staff, council funding and some parental contribution. During the year there was a payment made to the Church (transfer) of £7,000 (2024: £10,000) from the Pre-School Fund to the General Fund for use of premises in lieu of commercial rent. This does not compromise the use of restricted funds for educational purposes.

Singing group - to fund a Church singing group.

Work party - to fund the activities of the Guild Work Party, part of the Guild.

World Church - to fund the purchase and sale of Fair Trade goods

YACHT - YACHT stands for Youth at CHurch Today. These restricted funds are funds raised to assist with the furtherance of ministry to the youth (also see YACHT designated fund).

Youth - to fund the activities of Young Church.

14 Movements in Funds (cont)

Purposes of Designated Funds and Commentary on Transfers over £5,000

Eco - to fund activities to reduce harm to the environment.
Fabric - to fund the maintenance of the Church's properties.
Flat - to fund the maintenance of the Church's flat.
Legacy - fund where legacies received are accounted for until it is decided how to spend these money.
Sunday coffee - to fund refreshments.
YACHT - YACHT stands for Youth at CHurch Today. These restricted funds are funds raised to assist with the furtherance of ministry to the youth (also see YACHT restricted fund).

Purposes of General Funds and Commentary on Transfers over £5,000

Reserves - funds set aside to cover times of financial stress. The surplus for the year on the General fund of £19,528 was transferred to Reserves so as to build up further Reserves.
Other general - during the year there were payments received by the Other general fund (transfer) of £7,000 (2024: £10,000) from the Pre-school fund for use of premises in lieu of commercial rent. At the year end, the surplus for the year on the General fund of £19,528 was transferred to Reserves.

15 Other Financial Commitments

At 31 December 2025, the charity's future minimum operating lease payments were as follows:

	2025	2024
	£	£
Within one year	5,731	5,731
Between one and five years	14,806	20,537
	20,537	26,268

16 Collections for Third Parties

	2025	2024
	£	£
Christian Aid	15,412	9,805
Edinburgh Tool Station	1,280	0
Held in Our Hearts	1,280	0
Scottish Love in Action	1,266	300
Edinburgh Children's Charity	250	0
An Open Hand	155	0
Low Income Families Trust	150	0
Plan International	144	0
Prisoners Charter	75	0
Morningside Hope	0	1,297
SU Scotland	0	1,297
Bethany	0	850
Others	540	1,314
	20,553	14,863

16 Volunteers

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