

Scottish Company Registration No. SC433896
Scottish Charity No. SC032657

Community Church Edinburgh
(A company limited by guarantee)

Annual Report and Financial Statements
Year ended 31 December 2025

Community Church Edinburgh

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Community Church Edinburgh

Report of the Trustees for the year ended 31 December 2025

The Trustees (who are also Directors for the purposes of Company law) are pleased to present their report together with the financial statements of the charitable company for the year ended 31 December 2025.

Reference and administrative details

Principal and registered office

King's Hall
41 South Clerk Street
Edinburgh
EH8 9NZ

Bankers

Bank of Scotland
51 South Clerk Street
Edinburgh
EH8 9PP

Solicitors

Lindsays
Caledonian Exchange
19a Canning Street
Edinburgh
EH3 8HE

Constitution

Community Church Edinburgh (CCE) is a private company limited by guarantee (No SC433896) which was incorporated in Scotland on 2 October 2012. The church previously operated as an unincorporated association. It has been a registered Scottish Charity (No SC032657) since 12 July 2002.

We are a member church within the Scottish Network Churches organisation.

Objectives

The objectives of CCE, as defined in its constitution are:

1. To advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit;
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Directors from time to time may think fit; and
3. To advance education in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.

Mission

‘To be a Christ-centred Community, with a vision to see people fully alive and help the world flourish’.

We believe that community exists at the heart of who we are, a community that gathers around Jesus and our faith in Him. From the strength of community we look outwards, beyond ourselves, seeking to serve, bless and help others – to see them flourish. This might be as we provide food for those who can't put food on their table, as we help people who are lonely, as we care for those who are struggling or as we help people develop the spiritual side of their lives, promoting wellbeing, wholeness and life.

Governance

The Church is led by three groups of leaders, the Spiritual Leaders (for the spiritual and strategic direction), the Leadership Team who are a subset of the Spiritual Leaders (for the operational decisions) and the Trustees (for the legal and governance decisions).

The Trustees comprise at least one representative of the Spiritual Leaders above plus other non-remunerated trustees and have the following specific responsibilities:

- To protect the church in a legal and ethical sense;
- To advise the church on the implications of desired courses of action;
- To provide evidenced assurance that the organisation is in good order; and
- To provide a governance backstop if and when needed.

Members of CCE are the Spiritual Leaders and the Trustees.

Community Church Edinburgh

Report of the Trustees for the year ended 31 December 2025

Governance (continued)

The Trustees who served during the year were:

Dan Frydman	Co-chair
Ian Knox	Co-chair
Rupert Ward	Church Leader
John Hodge	
Caroline Tyler	(appointed 4 December 2025)
Tom Cumming	(resigned 20 May 2026)
Ashleigh Dunn	(resigned 30 September 2025 as Chair and Trustee)

The Board must have a minimum of 4 Trustees and at least half must be non-Church Leaders. Each trustee may serve office for 3 years, whereupon they can be nominated for a second term of 3 years, except those trustees who are church leaders who can serve for an unlimited term. A subsequent term may be served for non-church leaders after a break of at least one year. New trustees are appointed by a resolution of the Trustees after securing the agreement of at least two thirds of Members, and after consulting the wider congregation.

Day to day management of the Church lies with the Leadership Team.

Achievements and performance

Introduction

2025 has been a year of transition, change, and emerging hope within the life of CCE. As a church community, we continue to seek to follow Jesus faithfully in a changing world, holding together honesty about the challenges we face with attentiveness to the signs of life and renewal that continue to emerge among us.

Over recent years, we have reflected often on the image from Isaiah 55 of flowers blooming in the wilderness. That image has continued to resonate throughout 2025. While there have been pressures financially, organisationally, and culturally, we have also experienced fresh energy, new leadership, growing community, and a deepening sense that God continues to lead us into a hopeful future.

At the heart of CCE remain our core purposes: to be a Christ-centred community, to help people become fully alive, and to contribute towards the flourishing of the world around us. These continue to shape our life together, our worship, our discipleship, and our engagement with our wider communities.

Leadership and Team Changes

One of the most significant developments during 2025 has been a season of transition within both the staff team and trustee team.

Over recent years, we have become increasingly aware of the need to strengthen leadership capacity within the church, recognising that much responsibility has rested on a relatively small number of people. Early in 2025, conversations began with Andrew and Kali Strutzenberg about joining CCE for a year of discernment, exploring whether there might be a longer-term place of leadership, service, and community among us. Following conversations with the wider church community, Andrew and Kali joined us in August 2025.

Over the final months of the year, they began participating in many aspects of church life and leadership. Andrew became involved in Sunday gatherings, leadership conversations, and the developing mission of the Foodbank, bringing both theological depth and a strong heart for mission. Kali quickly became an important presence within the community of students and young adults, while also contributing more widely across church life. Their arrival has brought fresh energy, new ideas, and encouragement to the staff team and wider community.

Community Church Edinburgh

Report of the Trustees for the year ended 31 December 2025

Achievements and performance (continued)

Leadership and Team Changes (continued)

We also experienced a significant transition within the trustee team. After many years of faithful service and leadership, our Chair of Trustees moved back to Northern Ireland. We are deeply grateful for all she contributed to the life of CCE over many years, and particularly for her wisdom, steadiness, and care as Chair of Trustees.

Following her departure, two existing trustees stepped into interim co-chair roles while the process of identifying and recruiting additional trustees and a future chair began. During the year, Caroline Tyler joined the trustee team, taking responsibility particularly within the areas of people and HR. While this transition has represented a significant change for the church, the trustees and staff team have worked well together through a demanding season.

Sunday Gatherings and Discipleship

Our Sunday gatherings continue to play a vital role in the life of the church. They remain spaces where we worship together, encounter God's presence, deepen community, and engage thoughtfully with Scripture and the realities of the world around us.

During 2025, several sermon series shaped our life together. Our series on the "I Am" statements in John's Gospel explored the identity of Jesus and what it means to follow him. Another major series engaged with the Psalms through Walter Brueggemann's framework of orientation, disorientation, and new orientation, helping us reflect honestly on the complexities of faith and human experience. Later in the year, we explored themes around the Way of Jesus, considering how discipleship shapes our lives in practical and transformative ways.

Alongside these series, we also engaged with themes connected to mental health, wellbeing, and what it means to live faithfully and honestly within the pressures and realities of contemporary life. As in previous years, our teaching has sought to hold together theological depth, honesty, compassion, and practical discipleship.

The Sunday Question continues to be an important feature of our gatherings, creating space for a diversity of voices and experiences within the community.

Community and Spiritual Formation

CCE continues to be marked by a strong sense of community, care, and belonging. Throughout the year, we have continued to create opportunities for people to connect more deeply through weekends away, shared meals, small groups, and informal community life.

As new people have continued to join the church community, we have also become increasingly aware of the importance of communication, integration, and helping people find meaningful connection and belonging within church life – an ongoing process

During 2025, a particularly significant development was the beginning of a "Way of Life" group inspired partly by monastic traditions and the idea of a shared rule of life. Around twenty people began journeying together through rhythms and practices shaped around these themes: walk slowly; bow often; stay awhile; go easy; be filled and shine. Drawing inspiration from Scripture, poetry, contemplation, and Christian spiritual practices, this has become a rich and meaningful space for reflection, discipleship, and spiritual formation, continuing into 2026.

Community Groups and Growth Groups have also continued throughout the year, offering spaces for discipleship, friendship, prayer, and learning together.

Community Church Edinburgh

Report of the Trustees for the year ended 31 December 2025

Achievements and performance (continued)

Mission and Outreach

Mission continues to remain central to the life of CCE. Alongside our desire to nurture deep community and spirituality, we continue to seek ways of being good news within our city and neighbourhoods.

During 2025, the Foodbank entered a significant season of transition as Edinburgh City Mission stepped away from its involvement. This created new opportunities for collaboration with Newington Churches Together, and the beginnings of a growing partnership started to emerge during the latter half of the year. We are grateful for the many volunteers who continue to offer practical care, welcome, and support to those experiencing food insecurity.

Hope Counselling, the Toy Library, and the Prospects group for people with learning disabilities have all continued to be important parts of the church's outward-facing ministry and presence within the community.

Alongside these organised ministries, we continue to encourage and support members of the church in living missionally within their everyday lives, neighbourhoods, workplaces, friendships, and families.

Students, Youth and Young Adults

The student, youth, and young adult communities continue to be full of life and energy. During 2025, leadership transitions within the students and young adults area helped bring greater structure and stability to this growing community.

The youth ministry continues to be a significant source of encouragement within the church, with strong attendance, deep friendships, and growing discipleship among young people.

Finances

Financially, 2025 has continued some of the themes experienced during 2024. While financial pressures have remained real, there is a growing sense that the church is moving into a healthier and more sustainable position.

Through careful stewardship, significant reductions in expenditure, increasing levels of giving, and the faithful work of the trustees and finance team, the church moved close to breaking even by the end of the year. While some of the current financial arrangements may not be sustainable indefinitely, there is a growing sense of hope and light at the end of what has been a difficult period financially.

We are deeply grateful for the generosity, faithfulness, and commitment of so many within the church community.

Looking Ahead

As we look towards 2026, we do so with gratitude, realism, and hope. This year has reminded us that seasons of transition are often also seasons of renewal. While there are still challenges ahead, there are also clear signs of life emerging across many areas of church life.

We continue to seek to become a church community marked by depth, honesty, hospitality, compassion, thoughtful discipleship, and openness to the presence of God. We remain committed to exploring what it means to follow Jesus faithfully in today's world and to becoming a community through which others might experience hope, belonging, and flourishing.

Financial review

Income comes primarily from regular giving by church attendees and the reclaim of Gift Aid thereon.

The financial statements for the year are set out on pages 7 to 16. The Statement of Financial Activities on page 7 reflects net expenditure of £4,611 (2024: net income of £21,542). Net funds amounted to £281,489 (2024: £286,100).

Community Church Edinburgh

Report of the Trustees for the year ended 31 December 2025

Financial review (continued)

Reserves

The Trustees have restated the reserves policy this year. The target for the general fund has been established as the higher of £60,000 and the equivalent of approximately 3 months' recurring expenditure. This figure can be exceeded at any time and should not be considered a maximum figure for the general fund.

CCE will maintain the general fund at not less than the lower of £40,000 and the equivalent of approximately 2 months' recurring expenditure.

The Trustees may exceptionally agree to the general fund falling below this minimum figure for a period of not more than 3 months, following which the general fund must be restored to at least the minimum figure.

This reserves policy has been met this year.

Statement on risk

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks, in particular that we adhere to and maintain a child protection policy.

Statement of Trustees' responsibilities

Charity law requires the Trustees (who are also the Directors) to prepare financial statements for each financial year which give a true and fair view of the state of the Company's affairs and of its income and expenditure, including its surplus or deficit for that year, and which have been properly prepared from, and are in agreement with, the accounting records of the Company and comply with relevant disclosure requirements.

In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the Company's financial position and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006 (as amended). The Trustees are also responsible for taking such steps as are reasonably open to them to safeguard the Company's assets and to prevent and detect fraud and other irregularities.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

On behalf of the Trustees

Ian Knox

Ian Knox

Co-Chair

Date: 1 September 2026

Community Church Edinburgh

Report of the Independent Examiner to the Trustees for the year ended 31 December 2025

I report on the accounts of the Church for the year ended 31 December 2025 which are set out on pages 7 to 16.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 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 2006 Accounts Regulations (as amended). An examination includes a review of the accounting records kept by the Company 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 Directors concerning 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alison Franks

Alison Franks CA
Director

Cornerstone Accounting Ltd
Chartered Accountants

Date: 2 September 2026

11 Erngath Road
Bo'ness
EH51 9DP

Community Church Edinburgh

Statement of Financial Activities (incorporating Income and Expenditure account) For the year ended 31 December 2025

	Notes	General fund £	Designated funds £	Restricted funds £	2025 Total £	General fund £	Designated funds £	Restricted funds £	2024 Total £
Income and endowments									
Donations and legacies	2	217,131	-	43,087	260,218	231,682	-	51,870	283,552
Income from charitable activities	3	8,453	-	26,153	34,606	7,984	-	32,006	39,990
Income from trading activities	4	18,926	-	-	18,926	17,517	-	-	17,517
Total income and endowments		244,510	-	69,240	313,750	257,183	-	83,876	341,059
Expenditure									
Raising funds	5	15,904	-	5,329	21,233	16,127	-	1,263	17,390
Charitable activities	6	224,120	7,107	65,901	297,128	236,741	7,107	58,279	302,127
Total expenditure		240,024	7,107	71,230	318,361	252,868	7,107	59,542	319,517
Net (expenditure)/income		4,486	(7,107)	(1,990)	(4,611)	4,315	(7,107)	24,334	21,542
Transfers between funds	12	(9,609)	9,609	-	-	(131,033)	132,227	(1,194)	-
Net movement in funds		(5,123)	2,502	(1,990)	(4,611)	(126,718)	125,120	23,140	21,542
Total funds brought forward		73,540	170,340	42,220	286,100	200,258	45,220	19,080	264,558
Total funds carried forward		68,417	172,842	40,230	281,489	73,540	170,340	42,220	286,100
Represented by:									
General fund	12	68,417	-	-	68,417	73,540	-	-	73,540
Designated fund	12	-	172,842	-	172,842	-	170,340	-	170,340
Restricted fund	12	-	-	40,230	40,230	-	-	42,220	42,220
Total funds		68,417	172,842	40,230	281,489	73,540	170,340	42,220	286,100

The notes on pages 9 to 16 form part of these financial statements.

Balance sheet**As at 31 December 2025**

	Notes	General fund £	Designated funds £	Restricted funds £	2025 Total £	General fund £	Designated funds £	Restricted funds £	2024 Total £
Fixed assets									
Tangible assets	8	9,730	187,542	-	197,272	2,174	194,649	-	196,823
Total fixed assets		9,730	187,542	-	197,272	2,174	194,649	-	196,823
Current assets									
Debtors	9	16,047	-	-	16,047	13,714	-	1,529	15,243
Cash at bank and in hand		56,393	-	40,230	96,623	69,410	-	40,691	110,101
Total current assets		72,440	-	40,230	112,670	83,124	-	42,220	125,344
Creditors: falling due within one year	10	13,753	10,000	-	23,753	11,758	10,000	-	21,758
Net current assets		58,687	(10,000)	40,230	88,917	71,366	(10,000)	42,220	103,586
Total assets less current liabilities		68,417	177,542	40,230	286,189	73,540	184,649	42,220	300,409
Creditors: falling due after more than one year	11	-	4,700	-	4,700	-	14,309	-	14,309
Net assets		68,417	172,842	40,230	281,489	73,540	170,340	42,220	286,100
Funds of the Charity									
General fund	12	68,417	-	-	68,417	73,540	-	-	73,540
Designated fund	12	-	172,842	-	172,842	-	170,340	-	170,340
Restricted Fund	12	-	-	40,230	40,230	-	-	42,220	42,220
		68,417	172,842	40,230	281,489	73,540	170,340	42,220	286,100

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Directors' responsibilities:

For the year ending 31 December 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of the accounts.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The financial statements on pages 7 to 16 were approved by the Trustees on 1 September 2026 and signed on their behalf by:

Ian Knox

Ian Knox (Co-Chair)

The notes on pages 9 to 16 form part of these financial statements.

Community Church Edinburgh

Notes to the financial statements For the year ended 31 December 2025

1. Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with FRS 102, the Statement of Recommended Practice - Accounting & Reporting by Charities (SORP 2019) (FRS 102), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

In compliance with FRS 102 1A, we have not prepared a statement of cash flows. The charity is a public benefit entity.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

The financial statements contain no material uncertainties so have been prepared on the going concern basis.

Company status

The company is a private company limited by guarantee and registered in Scotland. The members of the company are the Spiritual Leaders and the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Basis of financial statements

The financial statements have been prepared on the accruals basis.

Income and debtors

All income is included on the Statement of Financial Activities when the Company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

Expenditure and creditors

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include governance costs.

Creditors are valued at cost at the year-end and split between amounts due in less than one year and amounts due in more than one year.

Operating leases

For operating leases, where the title to the equipment remains with the lessor, rental charges are charged on a straight line basis over the term of the lease.

Donated services

As well as the services of the Trustees, the Charity benefits greatly from the service contribution by 85 volunteers in areas, such as:

- Preparing the building for public worship on a Sunday
- Providing music for Sunday gatherings
- Leading and participating in various roles during gatherings
- Producing and serving refreshments
- Hosting of smaller groups for Christian edification

Taxation

The Company is exempt from Corporation Tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed asset purchases over £1,000 are capitalised and stated at cost less depreciation; purchases of less than £1,000 are recorded as expenses in the year of purchase. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- | | |
|----------------------------|---|
| • Heritable property | 2% straight line |
| • Furnishing and equipment | 25% straight line (previously 33.3% reducing balance) |
| • Electrical work | 25% straight line |

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit account.

Statement of financial activities

For the purpose of the Statement of Financial Activities as shown on page 5, funds are defined as follows:

- *Unrestricted funds* comprise income received for the objects of the company without further specified purpose and are available as general funds or are placed with designated funds which can be used for purposes in agreement with its charitable objectives.
- *Designated funds* comprise those which have been set aside from general funds for a specific use as decided by the Trustees.
- *Restricted funds* comprise income which has been received for the objects of the company and specified for a restricted purpose within these objects by the donor.

Community Church Edinburgh

Notes to the financial statements For the year ended 31 December 2025

2. Donations and legacies

	General fund	Designated funds	Restricted funds	2025 Total	General fund	Designated funds	Restricted funds	2024 Total
	£	£	£	£	£	£	£	£
Member giving	179,360	-	31,305	210,665	174,090	-	36,050	210,140
Gift aid refunds	37,640	-	6,193	43,833	39,671	-	5,954	45,625
Grant income	-	-	3,342	3,342	-	-	2,879	2,879
Legacy income	-	-	-	-	17,700	-	-	17,700
Other income	131	-	2,247	2,378	221	-	6,987	7,208
	<u>217,131</u>	<u>-</u>	<u>43,087</u>	<u>260,218</u>	<u>231,682</u>	<u>-</u>	<u>51,870</u>	<u>283,552</u>

3. Income from charitable activities

	General fund	Designated funds	Restricted funds	2025 Total	General fund	Designated funds	Restricted funds	2024 Total
	£	£	£	£	£	£	£	£
Counselling income	-	-	23,983	23,983	-	-	29,778	29,778
Toy library income	-	-	740	740	-	-	635	635
Community and youth event income	8,453	-	1,430	9,883	7,984	-	1,593	9,577
	<u>8,453</u>	<u>-</u>	<u>26,153</u>	<u>34,606</u>	<u>7,984</u>	<u>-</u>	<u>32,006</u>	<u>39,990</u>

4. Income from trading activities

	General fund	Designated funds	Restricted funds	2025 Total	General fund	Designated funds	Restricted funds	2024 Total
	£	£	£	£	£	£	£	£
Venue hire	18,926	-	-	18,926	17,517	-	-	17,517
	<u>18,926</u>	<u>-</u>	<u>-</u>	<u>18,926</u>	<u>17,517</u>	<u>-</u>	<u>-</u>	<u>17,517</u>

5. Expenditure on raising funds

	General fund	Designated funds	Restricted funds	2025 Total	General fund	Designated funds	Restricted funds	2024 Total
	£	£	£	£	£	£	£	£
Salary costs	7,006	-	4,348	11,354	7,410	-	-	7,410
Event costs	8,260	-	981	9,241	8,341	-	1,263	9,604
Payment subscription charges	638	-	-	638	376	-	-	376
	<u>15,904</u>	<u>-</u>	<u>5,329</u>	<u>21,233</u>	<u>16,127</u>	<u>-</u>	<u>1,263</u>	<u>17,390</u>

Community Church Edinburgh

Notes to the financial statements For the year ended 31 December 2025

6. Expenditure on charitable activities

	General fund £	Designated funds £	Restricted funds £	2025 Total £	General fund £	Designated funds £	Restricted funds £	2024 Total £
Staff costs								
Gross salaries	137,735	-	28,768	166,503	148,600	-	25,825	174,425
Employer's national insurance	4,951	-	1,037	5,988	7,483	-	-	7,483
Pension costs	8,207	-	903	9,110	8,503	-	612	9,115
Other staff costs	2,603	-	-	2,603	2,216	-	640	2,856
	153,496	-	30,708	184,204	166,802	-	27,077	193,879
Allocate to raising funds	(7,006)	-	-	(7,006)	(7,410)	-	-	(7,410)
Charitable activity staff costs	146,490	-	30,708	177,198	159,392	-	27,077	186,469
Other charitable activities								
Department costs	3,887	-	-	3,887	6,034	-	-	6,034
Community costs	4,520	-	-	4,520	4,207	-	2,879	7,086
Mission costs	4,341	-	33,693	38,034	4,733	-	25,906	30,639
Buildings costs	45,064	-	1,500	46,564	43,693	-	1,996	45,689
Depreciation costs	3,002	7,107	-	10,109	362	7,107	-	7,469
Legal and administration costs	11,974	-	-	11,974	13,057	-	421	13,478
Operating lease rentals	2,184	-	-	2,184	1,662	-	-	1,662
Cornerstone Accounting fees:								
Independent examination	1,250	-	-	1,250	1,440	-	-	1,440
Corporation tax return (2024)	144	-	-	144	-	-	-	-
Over accrual (2023)	-	-	-	-	(60)	-	-	(60)
Loan interest	1,264	-	-	1,264	2,093	-	-	2,093
Bank charges	-	-	-	-	128	-	-	128
	77,630	7,107	35,193	119,930	77,349	7,107	31,202	115,658
Total expenditure	224,120	7,107	65,901	297,128	236,741	7,107	58,279	302,127

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

Staff costs:

The average number of employees employed by the company during the year was 14 (2024: 12).

There are no employees paid more than £60,000 (2024: nil).

No holiday pay (2024: nil) was due at the year-end.

7. Taxation

No liability to UK corporation tax arises in the light of the company's charitable status and the tax exemptions available for the income of the church.

Community Church Edinburgh

Notes to the financial statements For the year ended 31 December 2025

8. Tangible fixed assets

	Heritable property £	Furnishings and equipment £	Electrical work £	Total £
Cost				
At 1 January 2025	355,350	27,420	-	382,770
Additions	-	-	10,558	10,558
At 31 December 2025	355,350	27,420	10,558	393,328
Depreciation				
At 1 January 2025	160,701	25,246	-	185,947
Charge for year	7,107	362	2,640	10,109
At 31 December 2025	167,808	25,608	2,640	196,056
Net book value				
At 31 December 2025	187,542	1,812	7,918	197,272
At 31 December 2024	194,649	2,174	-	196,823

Heritable property consists of the church building, King's Hall, on 41a South Clerk Street, Edinburgh.

This was held originally at a cost of £177,500, but was brought into the newly formed CCE on 25 March 2002 with a payment of £172,500 to another charity with whom the asset was shared. It is now valued at £350,000.

9. Debtors

	General fund £	Designated funds £	Restricted funds £	2025 Total £	General fund £	Designated funds £	Restricted funds £	2024 Total £
Trade debtors	-	-	-	-	2,978	-	-	2,978
Gift aid receivable	10,644	-	-	10,644	8,092	-	1,529	9,621
Prepayments and accrued income	4,203	-	-	4,203	1,000	-	-	1,000
Other debtors	1,200	-	-	1,200	1,644	-	-	1,644
	16,047	-	-	16,047	13,714	-	1,529	15,243

10 Creditors: falling due within one year

	General fund £	Designated funds £	Restricted funds £	2025 Total £	General fund £	Designated funds £	Restricted funds £	2024 Total £
Bank loan	-	10,000	-	10,000	-	10,000	-	10,000
Trade creditors	2,043	-	-	2,043	3,265	-	-	3,265
Accruals and deferred income	3,379	-	-	3,379	1,440	-	-	1,440
Taxation and social security	4,099	-	-	4,099	3,590	-	-	3,590
Other creditors	4,232	-	-	4,232	3,463	-	-	3,463
	13,753	10,000	-	23,753	11,758	10,000	-	21,758

11 Creditors: falling due after more than one year

	General fund £	Designated funds £	Restricted funds £	2025 Total £	General fund £	Designated funds £	Restricted funds £	2024 Total £
Bank loan (due within 5 years)	-	4,700	-	4,700	-	14,309	-	14,309
	-	4,700	-	4,700	-	14,309	-	14,309

The original loan amount was £172,500. It is repayable in monthly instalments of capital and interest over a 25 year term commencing in March 2002. The loan bears interest at 2% above base rate and is secured over the Church's heritable property.

Community Church Edinburgh

Notes to the financial statements For the year ended 31 December 2025

12 Funds analysis

Current year

	Balance at 01.01.25	Income	Expenditure	Transfers	Balance at 31.12.25
	£	£	£	£	£
Unrestricted funds:					
General funds	73,540	244,510	(240,024)	(9,609)	68,417
Designated buildings fund	170,340	-	(7,107)	9,609	172,842
Total unrestricted funds	243,880	244,510	(247,131)	-	241,259
Restricted funds:					
Soroti/Anon fund	-	4,938	(4,938)	-	-
Sozo fund	725	480	(340)	-	865
Building fund	1,314	-	-	701	2,015
Foodbank fund	11,066	5,543	(9,461)	-	7,148
Conflict course fund	-	-	-	-	-
HOPE - counselling service fund	13,403	23,983	(26,513)	-	10,873
HOPE - counselling service (A&T) fund	810	-	(245)	-	565
HOPE - bursary fund	1,186	-	-	-	1,186
Messy Church fund	670	-	(670)	-	-
Malawi fund	982	2,250	(3,085)	-	147
Missional offerings fund	-	157	(157)	-	-
Food relief fund (Uganda)	300	10,450	(10,525)	-	225
Community away day fund	115	-	(29)	-	86
Real trees fund	-	911	(210)	(701)	-
Toy library fund	1,015	4,082	(284)	-	4,813
Tanzer tree fund	-	50	(50)	-	-
Tanzers/student support fund	9,645	1,425	(7,728)	-	3,342
Liquid fund	-	147	(130)	-	17
Leadership missional fund	-	13,237	(5,677)	-	7,560
Creche A/V fund	267	-	-	-	267
Hogmanay ceilidh fund	672	1,430	(981)	-	1,121
Bethany fund	50	157	(207)	-	-
Total restricted funds	42,220	69,240	(71,230)	-	40,230
Total funds	286,100	313,750	(318,361)	-	281,489

Funds explanation overleaf

Community Church Edinburgh

Notes to the financial statements For the year ended 31 December 2025

12 Funds analysis (continued)

Prior year

	Balance at 01.01.24	Income	Expenditure	Transfers	Balance at 31.12.24
	£	£	£	£	£
Unrestricted funds:					
General funds	200,258	257,183	(252,868)	(131,033)	73,540
Designated buildings fund	-	-	(7,107)	177,447	170,340
Designated people fund	5,706	-	-	(5,706)	-
Designated wind-up fund	25,000	-	-	(25,000)	-
Designated no festival let fund	14,514	-	-	(14,514)	-
Total unrestricted funds	245,478	257,183	(259,975)	1,194	243,880
Restricted funds:					
Soroti/Anon fund	-	5,250	(5,250)	-	-
Sozo fund	417	445	(137)	-	725
Building fund	1,413	-	(99)	-	1,314
Foodbank fund	3,483	13,075	(5,492)	-	11,066
Conflict course fund	65	-	(65)	-	-
HOPE - counselling service fund	7,217	33,172	(27,516)	530	13,403
HOPE - counselling service (A&T) fund	810	-	-	-	810
HOPE - bursary fund	1,466	250	-	(530)	1,186
Africa fund	526	230	(756)	-	-
Mission - Zamky fund	384	19	(414)	11	-
Jan Barfoot fund	-	375	(375)	-	-
Messy Church fund	670	99	(99)	-	670
Malawi fund	57	2,625	(1,700)	-	982
Missional offerings fund	45	-	(40)	(5)	-
Food relief fund (Uganda)	-	8,850	(8,550)	-	300
Toilet twinning fund	142	13	(155)	-	-
Community away day fund	101	14	-	-	115
Real trees fund	-	626	(626)	-	-
Toy library fund	1,848	635	(268)	(1,200)	1,015
Hardship fund	74	251	(325)	-	-
Suicide protection fund	-	2,879	(2,879)	-	-
Tanzers/student support fund	-	13,375	(3,730)	-	9,645
Ukraine - DEC appeal fund	-	50	(50)	-	-
Creche A/V fund	20	-	247	-	267
Hogmanay ceilidh fund	342	1,593	(1,263)	-	672
Bethany fund	-	50	-	-	50
Total restricted Funds	19,080	83,876	(59,542)	(1,194)	42,220
Total funds	264,558	341,059	(319,517)	-	286,100

Funds explanation overleaf

Community Church Edinburgh

Notes to the financial statements For the year ended 31 December 2025

12 Funds analysis (continued)

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is designated or restricted.

The *Designated Buildings fund* holds the value of the church buildings, net of the bank loans thereon.

The *Designated People fund* represents funds the trustees have ringfenced for training and other strategic staffing priorities. This has been transferred back into general funds this year.

The *Designated Wind-up fund* represents funds the trustees have ringfenced as a contingency to cover redundancy and other costs incurred should the charity cease. This has been transferred back into general funds this year.

The *Designated No festival let fund* represents funds the trustees have ringfenced to secure the income should the building fail to secure a festival let. This has been transferred back into general funds this year.

The *Restricted Soroti/Anon fund* represents funding received for support of various associated churches in Uganda eg flood relief, sustainable projects.

The *Restricted Sozo fund* represents funding received for prayer ministry using the Sozo model.

The *Restricted Building fund* represents funding received for specific church building projects.

The *Restricted Foodbank fund* represents funding received for the foodbank run in partnership with Edinburgh City Mission.

The *Restricted Conflict course fund* represents funding received for conflict resolution training.

The *Restricted HOPE - counselling service fund* represents funding received towards the Counselling Service.

The *Restricted HOPE - counselling service (AT&T) fund* represents grant funding received from Adapt & Thrive for the Counselling Service.

The *Restricted HOPE - bursary fund* represents funding received for the Counselling Service to subsidise those short of funds. The transfer out last year represents funding from the Bursary Fund provided for those individuals receiving subsidised or free counselling services.

The *Restricted Africa fund* represents funding received for various projects run by associated churches in Kenya, Tanzania and Uganda.

The *Restricted Mission - Zamky fund* represents funding received for support of an associated church in Slovakia.

The *Restricted Jan Barfoot fund* represents funding received for support for a person in the church congregation.

The *Restricted Messy Church fund* represents funding received for the Messy Church outreach.

The *Restricted Malawi fund* represents funding received for support of an associated church in Malawi.

The *Restricted Missional offerings fund* represents funding received for local outreach projects.

The *Restricted Food relief fund (Uganda)* represents funding received for food relief in Uganda.

The *Restricted Toilet twinning fund* represents funding received for twinned latrines throughout the world.

The *Restricted Community away days fund* represents funding received to support community camping weekends.

The *Restricted Real trees fund* represents funding received for Christmas trees used for building projects.

The *Restricted Toy library fund* represents funding received for the toy library which can be rented or used by families in the community.

The *Restricted Hardship fund* represents funding received for those in need.

The *Restricted Tanzer tree fund* represents funding received to address tree damage at the Tanzers house.

The *Restricted Suicide Prevention fund* represents grant funding received to provide suicide prevention training.

The *Restricted Tanzers/student support fund* represents funding received to support our student workers.

The *Restricted Liquid fund* represents funding received for youthwork.

The *Restricted Leadership missional fund* represents funding received to employ a new leader/missions activator.

The *Restricted Creche AV fund* represents funds received to instal AV equipment in the creche.

The *Restricted Hogmanay ceilidh fund* represents funding towards the Hogmanay Ceilidh.

The *Restricted Bethany fund* represents funding received to support Bethany Christian Trust.

13 Pension commitments

The Charity operates a pension for staff members with NEST. All contributions made on behalf of staff are charged to the SOFA in the year they are incurred.

14 Liability of Members

The company is limited by guarantee, with the liability of each member limited to £1. There were 17 members (2024: 14 members) at the year-end.

Community Church Edinburgh

Notes to the financial statements For the year ended 31 December 2025

15 Director and related party transactions

Rupert Ward, a Trustee received gross salary of £38,293 and pension of £2,598 in remuneration in his role as Church Leader (2024: £40,088 and £2,661). None of the other directors received any remuneration from the charity in the year (2024: nil).

Rupert Ward was also reimbursed for books/resources and travel expenses in his ministry role. None of the other directors received any expenses from the charity in the year (2024: nil).

The total unrestricted donations paid to the charity in the year by the Directors and their related parties amounted to £27,835 (2024: £38,292).

There were no disclosable related party transactions in the year (2024: nil).

16 Operating lease commitments

The total of future minimum lease payments under non-cancellable operating leases (photocopier) at 31 December is:

	2025	2024
	Total	Total
	£	£
Payments within one year	1,267	1,043
Payments within two to five years	3,132	4,780
Payments after more than five years	-	-
	<u>4,399</u>	<u>5,823</u>