

**Christ Church Edinburgh**  
Trustees' Report and Financial Statements  
*For the year to 31 December 2025*

# Christ Church Edinburgh

## Contents of the Financial Statements *for the year to 31 December 2025*

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# Christ Church Edinburgh

## Report of the Trustees for the year to 31 December 2025

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The Trustees (Finance Committee) are pleased to present their report together with the financial statements of the congregation for the year to 31 December 2025.

### Registered office

68 Britwell Crescent  
Edinburgh  
EH7 6PT

### Bankers

The Royal Bank of Scotland plc  
30 Nicolson Street  
Edinburgh  
EH8 9DL

### Solicitors

Fraser Munro (Legal & Compliance Officer)  
Free Church of Scotland  
The Mound, Edinburgh  
EH1 2LS

### Status of Charity and Governing Document

Christ Church Edinburgh is a registered Scottish charity (Number SC046474), and is a congregation of the Free Church of Scotland, a Presbyterian Church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The Free Church of Scotland has an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which is embodied the constitution of the Church.

The government of the Free Church of Scotland is Presbyterian and the congregation is within the Presbytery of Edinburgh and Perth.

Christ Church Edinburgh was a church plant from St Columba's Free Church of Scotland. It was constituted in its own right on 16 April 2016. The finances were included in St Columba's accounts until 30 November 2016 when a balance was transferred over to the charity. We have been operating independently since that date.

The Kirk Session is responsible for the spiritual oversight of the congregation.

The administration of the finances and property of the congregation is the responsibility of the Finance Committee, which is elected by the members of the congregation, under the supervision of the Kirk Session.

The congregation is authorised by the Church to have a minister paid from the central funds of the Church.

### Objectives and aims

The principal objectives of the Free Church of Scotland and this congregation are the public worship of God, the spreading of the Gospel of Jesus Christ, the exercise of pastoral care and the provision of practical compassion for those in need.

### Trustees (Finance Committee)

|                                         |                 |                       |
|-----------------------------------------|-----------------|-----------------------|
| John Clinkscale Elder "emeritus status" | Tim Russell     | (Resigned 31/05/25)   |
| Mal Cooke                               | John Thompson   |                       |
| David Court                             | Rebecca McCombe | (Resigned 31/01/2025) |
| Linda Macfarlane                        | Phil Preston    |                       |
| Harry Witherspoon                       |                 |                       |
| John Macfarlane                         |                 |                       |

### Office bearers

|                          |                  |                         |
|--------------------------|------------------|-------------------------|
| <b>Minister</b>          | David Court      | (Resigned 25/05/25)     |
| <b>Interim Moderator</b> | Zack Purvis      | (Appointed on 01/05/25) |
| <b>Treasurer</b>         | Linda Macfarlane |                         |
| <b>Session Clerk</b>     | Tim Russell      | (Resigned 31/05/25)     |
| <b>Session Clerk</b>     | Ewan Clark       | (Appointed on 31/05/25) |

# Christ Church Edinburgh

## Report of the Trustees for the year to 31 December 2025

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### **Recruitment/appointment of Trustees and Office Bearers**

The Trustees of the congregation are the office-bearers: the minister, elders and members who make up the Finance Committee.

The Kirk Session, comprised of the elders and minister, decides when an election of elders is required and how many ought to be appointed. All male members of the congregation over the age of 21 are eligible for election. All members of the congregation are eligible to vote in the election. Following the election, the Kirk Session appoints the requisite number of office-bearers and these are ordained and inducted by the minister.

The minister is appointed in a different way. Ministers are elected by the congregation, but they are ordained and inducted by the Presbytery of Edinburgh and Perth (a representative body of ministers and elders from all the Free Churches in that area).

Office-bearers must be familiar with the doctrines and practice of the Free Church of Scotland and subscribe to the Formula (a summary of the doctrine of the Church).

The title deeds to the property owned by the church are held in the names of the active Trustees.

### **Induction and training**

New members of the Finance Committee are given access to minutes, financial statements and other papers of the Committee to familiarise themselves with the work of the Committee and they meet with the other members. They are also given information regarding their role and responsibilities.

Existing members of the Finance Committee are familiar with the work of the congregation and have been briefed on their duties and responsibilities under the Charities and Trustee Investment (Scotland) Act 2005.

If any areas are identified where additional training is required, this is discussed at a meeting of the Committee and a suitable solution identified and implemented.

### **Principal activities**

Christ Church Edinburgh is a Christian community whose principal aim is to encourage people to respond more fully in faith to the love of God shown to us in the gospel of Jesus Christ.

The gospel of Jesus Christ commits us to be a people who:

- Love God and who express that love in both private and corporate worship;
- Learn from the Bible;
- Engage in prayer;
- Share together in fellowship;
- Serve others in the community; and
- Bear witness to the gospel both locally, nationally and internationally

### **Achievements and performance**

In order to meet our aims, we engage in the following activities:

We have two Sunday worship services: 11am and 6pm. Central to our worship is the free grace of God offered to sinners in Jesus Christ. To this end, we listen and respond to God's word, sing, pray and confess our faith as a body of believers. At our morning worship there is a crèche (0-3 years), a Sunday Club (4-11 years) and activities for 11-18-year-olds meeting occasionally throughout the year for various events.

The church prayer meeting meets weekly at 7.30pm on a Wednesday evening. On occasions there are guests from a variety of different Christian mission organisations invited to speak at this meeting.

# Christ Church Edinburgh

## Report of the Trustees for the year to 31 December 2025

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### **Achievements and performance (continued)**

Once per month the prayer meeting is replaced by local house groups. These groups are open to all within the church and provide an opportunity to study God's word, discuss items in smaller groups and to share prayer and fellowship together.

There is a Women's Bible study group, which meets on Tuesday or Thursday afternoons throughout the year depending on availability.

Rev. David Court resigned as minister on 25<sup>th</sup> May 2025 and was replaced with an interim moderator, Mr. Zack Purvis until a replacement can be appointed. Mr. Timothy Russell resigned as Session Clerk on 31st May 2025. Dr Ewan Clark took up post as Session Clerk on 31st May 2025. Mrs. Lynn Cooke is employed on a part-time basis as a women's worker.

The Thursday lunch club continues meeting twice per month for either coffee and cake at 10.30am or lunch at 12.30pm as advertised.

Sunday services over the year have shown good attendance and recordings have been made available on our website along with a Live Stream recording most Sunday mornings.

### **Plans for the future**

Previously external work was carried out installing a disabled ramp for access to the front door of the premises. A patio area was also added to the rear of the property which has provided a good social space for fellowship in warmer weather. Further internal decoration work is in scope and longer-term work on kitchen and toilet facilities are planned. Remedial work to the roof was completed in 2025.

Over the course of 2024 a property was purchased which will be used as a Manse. This property is situated in Musselburgh and currently has caretaker tenants until the property is required by a new minister. Church funds, along with a mortgage from Kingdom Bank, was used to finance the purchase costs. During 2025 repairs to the kitchen and downstairs toilet have been made and a new bathroom was created upstairs. Further decoration and improvements to the kitchen are planned.

### **Financial review**

#### **Results for the year**

The financial statements for the year are set out on pages 5 to 9. The Receipts and Payments Account on page 5 reflects a surplus of £19,163 (2024: deficit of £130,472).

#### **Reserves**

The Finance Committee has reviewed the financial requirements of the Congregation and has concluded that the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the congregation should be not less than £20,000. At that level, the Finance Committee believes that it would be able to meet and reasonably foresee expenditure in respect of the properties owned by the Congregation.

Unrestricted funds on page 6 at 31 December 2025 amounted to £138,692 (2024: £118,852), restricted funds amounted to £5,409 (2024: £6,086). Total funds at 31 December 2025 amounted to £144,101 (2024: £124,938).

**Approved by the Finance Committee and signed on its behalf by:**

*Trustee/Session Clerk*

Dated: .....

# Christ Church Edinburgh

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

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I report on the accounts of the congregation for the year to 31 December 2025 which are set out on pages 5 to 9.

### Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning 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 9 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.

**Juan Herbst CA**

*Partner*

Innes & Partners Limited  
Chartered Certified Accountants

Innes House  
18 Shairps Business Park  
Houstoun Road  
Livingston  
EH54 5FD

Date: .....

# Christ Church Edinburgh

## Receipts and Payments Account for the year to 31 December 2025

|                                                     | Notes | General<br>fund<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>£ | 2024<br>Total<br>£ |
|-----------------------------------------------------|-------|----------------------|--------------------------|--------------------|--------------------|
| <b>Receipts</b>                                     |       |                      |                          |                    |                    |
| Gift Aid offerings                                  |       | 57,914               | 13,110                   | 71,024             | 85,080             |
| Gift Aid tax reclaimed                              |       | 21,826               | -                        | 21,826             | 27,462             |
| Donations received                                  |       | 6,435                | 100                      | 6,535              | 18,295             |
| Church door collections                             |       | 3,817                | -                        | 3,817              | 3,817              |
| Grants                                              |       | -                    | -                        | -                  | 750                |
| Non Gift Aid offerings                              |       | 5,665                | 200                      | 5,865              | 4,990              |
| Weekend away                                        |       | 3,845                | -                        | 3,845              | -                  |
| Rental Income                                       |       | -                    | 9,600                    | 9,600              | 1,600              |
| Other income                                        |       | 2,956                | 5,246                    | 8,202              | 1,167              |
| <b>Total receipts</b>                               |       | <b>102,458</b>       | <b>28,256</b>            | <b>130,714</b>     | <b>143,161</b>     |
| <b>Payments</b>                                     |       |                      |                          |                    |                    |
| Payments to Central fund                            |       | 48,000               | -                        | 48,000             | 59,040             |
| Denholm Road manse purchases                        |       | -                    | -                        | -                  | 141,218            |
| Manse mortgage repayments                           |       | -                    | 26,802                   | 26,802             | 11,958             |
| Manse Expenses                                      |       | -                    | 1,295                    | 1,295              | 19,859             |
| Other head office payments                          |       | -                    | -                        | -                  | 433                |
| Presbytery levies                                   |       | 171                  | -                        | 171                | 171                |
| Staff costs                                         | 3     | 11,221               | -                        | 11,221             | 20,505             |
| Rates                                               |       | 1,609                | -                        | 1,609              | 5,330              |
| Heat and light costs                                |       | 2,980                | -                        | 2,980              | 3,106              |
| Grounds maintenance                                 |       | 684                  | -                        | 684                | 420                |
| Church repairs                                      |       | 1,925                | -                        | 1,925              | 598                |
| Insurance                                           |       | 119                  | 836                      | 955                | 1,185              |
| Professional fees                                   |       | -                    | -                        | -                  | 1,170              |
| Weekend away                                        |       | 4,282                | -                        | 4,282              | -                  |
| Gifts and donations                                 | 2     | 3,120                | -                        | 3,120              | 3,099              |
| Publications                                        |       | 559                  | -                        | 559                | -                  |
| Flowers                                             |       | 64                   | -                        | 64                 | -                  |
| Equipment purchases and repairs                     |       | 19                   | -                        | 19                 | 29                 |
| Advertising costs                                   |       | 93                   | -                        | 93                 | 175                |
| Admin costs                                         |       | 104                  | -                        | 104                | 150                |
| Catering costs                                      |       | 667                  | -                        | 667                | 1,514              |
| Supply expenses                                     |       | 3,738                | -                        | 3,738              | 910                |
| Independent examiner's fee                          |       | 912                  | -                        | 912                | 870                |
| Bank charges                                        |       | -                    | -                        | -                  | 25                 |
| Sundry expenses                                     |       | 2,351                | -                        | 2,351              | 1,868              |
| <b>Total payments</b>                               |       | <b>82,618</b>        | <b>28,933</b>            | <b>111,551</b>     | <b>273,633</b>     |
| <b>Surplus /(Deficit) for the year</b>              |       | <b>19,840</b>        | <b>(677)</b>             | <b>19,163</b>      | <b>(130,472)</b>   |
| <b>Transfer between funds</b>                       |       | <b>-</b>             | <b>-</b>                 | <b>-</b>           | <b>-</b>           |
| <b>Net increase/(decrease) in cash for the year</b> |       | <b>19,840</b>        | <b>(677)</b>             | <b>19,163</b>      | <b>(130,472)</b>   |
| <b>Cash balances brought forward</b>                |       | <b>118,852</b>       | <b>6,086</b>             | <b>124,938</b>     | <b>255,410</b>     |
| <b>Cash balances carried forward</b>                |       | <b>138,692</b>       | <b>5,409</b>             | <b>144,101</b>     | <b>124,938</b>     |

# Christ Church Edinburgh

## Statement of Balances as at 31 December 2025

|                                                     | Notes     | 2025            |                  | 2024            |                    |
|-----------------------------------------------------|-----------|-----------------|------------------|-----------------|--------------------|
|                                                     |           | Opening balance | Surplus for year | Opening balance | (Deficit) for year |
|                                                     |           | £               | £                | £               | £                  |
| <b>Bank and cash balance</b>                        |           | 124,938         | 19,163           | 255,410         | (130,472)          |
| <b>Total bank balance</b>                           |           | <b>124,938</b>  | <b>19,163</b>    | <b>255,410</b>  | <b>(130,472)</b>   |
| <b>Represented by:</b>                              |           |                 |                  |                 |                    |
| <b>Unrestricted fund</b>                            |           |                 |                  |                 |                    |
| General fund                                        | 6         |                 | 138,692          |                 | 118,852            |
| <b>Restricted funds</b>                             |           |                 |                  |                 |                    |
| Building fund                                       | 7         |                 | 5,409            |                 | 6,086              |
|                                                     |           |                 | <b>144,101</b>   |                 | <b>124,938</b>     |
| <b>Statement of assets at 31 December 2025</b>      |           |                 |                  |                 |                    |
|                                                     |           |                 | £                |                 | £                  |
| Church building                                     | (at cost) |                 | 105,020          |                 | 105,020            |
| Denholm Road Manse                                  | (at cost) |                 | 337,500          |                 | 337,500            |
|                                                     |           |                 | <b>442,520</b>   |                 | <b>442,520</b>     |
|                                                     |           |                 | £                |                 | £                  |
| Gift aid due                                        |           |                 | 16,816           |                 | 21,013             |
| <b>Statement of liabilities at 31 December 2025</b> |           |                 |                  |                 |                    |
|                                                     |           |                 | £                |                 | £                  |
| Independent examination                             |           |                 | 960              |                 | 912                |
| Mortgage                                            |           |                 | 180,726          |                 | 196,486            |
|                                                     |           |                 | <b>181,686</b>   |                 | <b>197,398</b>     |

The financial statements on pages 5 to 9 were approved by the Finance Committee on ..... and signed on their behalf by the undernoted:

Linda MacFarlane  
Trustee/Treasurer

Ewan Clark  
Trustee/Session Clerk

The notes on pages 7 and 9 form part of these financial statements.

# Christ Church Edinburgh

## Notes to the Financial Statements *for the year to 31 December 2025*

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### **1. Accounting policies**

#### ***Accounting convention***

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### ***Basis of financial statements***

The financial statements have been prepared on a Receipts and Payments basis.

#### ***Congregation income***

All voluntary income, income from tax recoveries on Gift Aid and bank interest is accounted for when received.

#### ***Receipts & Payments Account***

For the purpose of the Receipts and Payments Account as shown on page 5, funds are defined as follows:

*Unrestricted* fund comprise grants and other income received for the objects of the congregation without further specified purpose and are available as general funds.

*Restricted* funds comprise income which has been received for the objects of the congregation and specified for a restricted purpose within these objects by the donor.

# Christ Church Edinburgh

## Notes to the financial statements for the year to 31 December 2025

| 2. Gifts and donations | 2025         | 2024         |
|------------------------|--------------|--------------|
|                        | £            | £            |
| Malawi Charity         | -            | 1,161        |
| Gifts for individuals  | 2,736        | 244          |
| Elder Memorial         | -            | 770          |
| UCB Ltd                | -            | 40           |
| UFM Worldwide          | -            | 500          |
| Compassion UK          | 384          | 384          |
|                        | <b>3,120</b> | <b>3,099</b> |

| 3. Staff costs and numbers | 2025          | 2024          |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| Gross salaries             | 10,498        | 19,049        |
| Employer's NI              | 723           | 1,167         |
| Pension contributions      | -             | 289           |
|                            | <b>11,221</b> | <b>20,505</b> |

The average number of employees during the year was 1 (2024: 3).

### 4. Transactions with Trustees

The congregation contributes towards the ministers' stipend through payments to Central Office. No Trustees received reimbursement of personal expenses during the year to 31 December 2025 (2024: nil).

During the year, £2,000 (2024: £nil) was paid to David Court, Trustee as a leaving gift.

The aggregate value of unconditional donations made by Trustees was £14,820 (2024: £15,550) and the value of conditional donations made by the Trustees was £6,170 (2024: £7,401).

### 5. Transactions with related parties

There were no transactions with related parties during the year to 31 December 2025 (2024: nil).

| 6. Unrestricted funds           | Balance at<br>01.01.2025 | Receipts       | Payments        | Transfers | Balance at<br>31.12.2025 |
|---------------------------------|--------------------------|----------------|-----------------|-----------|--------------------------|
|                                 | £                        | £              | £               | £         | £                        |
| General fund                    | 118,852                  | 102,458        | (82,618)        | -         | <b>138,692</b>           |
| <b>Total unrestricted funds</b> | <b>118,852</b>           | <b>102,458</b> | <b>(82,618)</b> | <b>-</b>  | <b>138,692</b>           |

### Explanation of funds

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

# Christ Church Edinburgh

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## Notes to the financial statements for the year to 31 December 2025

| 7. Restricted funds           | Balance at<br>01.01.2025 | Receipts      | Payments        | Transfers | Balance at<br>31.12.2025 |
|-------------------------------|--------------------------|---------------|-----------------|-----------|--------------------------|
|                               | £                        | £             | £               | £         | £                        |
| Building fund                 | 6,086                    | 28,256        | (28,933)        | -         | 5,409                    |
| <b>Total restricted funds</b> | <b>6,086</b>             | <b>28,256</b> | <b>(28,933)</b> | <b>-</b>  | <b>5,409</b>             |

### *Explanation of funds*

*Building fund* represents money received for the purchase and renovation of the Church building.