Docusign Envelope ID: F63A2598-47B5-877F-8041-BA7229F5C516

Scottish Charity No. SC044844
Scottish Company Registration No. SC475982

Christian Heritage Edinburgh

(a company limited by guarantee)

Directors' & Trustees' Report and Financial Statements

For the year ended 30 April 2026

I+P Innes & Partners
Chartered Certified Accountants

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Christian Heritage Edinburgh

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Christian Heritage Edinburgh

Report of the Directors *for the year ended 30 April 2026*

The Directors (who are also Trustees for the purpose of Charity law) are pleased to present their report together with the financial statements of the company for the year ended 30 April 2026.

Status of Charity and Governing Document
Christian Heritage Edinburgh was incorporated on 24 April 2014 as a company limited by guarantee (Number **SC475982**) and is a registered Scottish charity (Number **SC044844**), governed by its Memorandum and Articles of Association.

Aims and affiliation
The objective of the company is to advance the Christian faith for the good of the public. This is achieved by running tours through Edinburgh's Royal Mile along with talks and exhibitions at the Charity's hub which is situated in St Columba's Free Church next to the Royal Mile.

Directors and Office Bearers
The Directors who served during the year were as follows:

John Langlands	Treasurer
Caroline Rouault	Chair
Paul James-Griffiths	
Rev Christopher Furr	
Kirsten Furr	

Company Secretary
Kirsten Furr

Appointment of Directors
New Directors are appointed at the discretion of the Board. At each annual general meeting, one third of the Directors shall retire from office in rotation but shall be eligible for re-election. New Directors familiarise themselves with the Charity's values, aims and objectives together with its day-to-day operations, in addition to clarifying their statutory responsibilities as Directors of a company limited by guarantee and Trustees of a charity.

Achievements and Performance
During the summer of 2024 we welcomed over 27,000 visitors in our **Christian Heritage Centre** based in St Columba's Free Church, not far from Edinburgh Castle. This was a 59% increase from 2023. Hundreds were deeply challenged by the gospel and our Christian heritage, and some became Christians.

The number of **Street Cafe** teams has grown from 10 in Edinburgh in 2023, to 12 in 2024 (with at least 20 now in Scotland). In 2023 there were 30 in four nations; there are now at least 35 in five nations. This means that the work is advancing and that Street Cafe teams are reaching thousands of people.

There were 38 tours last year, and we were given the Tripadvisor Travellers' Choice Award, Winner 2024, for **Soul of Scotland Tours**, and were part of the top 10% worldwide for quality of service. We have had 261 reviews on TripAdvisor, with 259 being five star excellent, and 2 being four star very good. We are grateful for God's grace in all of this.

Goals for year 2025-26
Our goals for 2025 – 26 are in the process of being achieved in three main areas:

1. To see another 15 Street Cafe teams being established, bringing the number up to 60. We fell short of this goal last year, but there will be a national conference in Scotland in which Street Cafe outreach will be promoted.

2. We hope to welcome at least 25,000 visitors this year in the Christian Heritage Centre.

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Goals for year 2025-26 (cont'd)

3. Paul James-Griffiths book, What has Christianity ever done for Scotland? has been accepted by Christian Focus and will be in the shops in January 2026. Our hope is that this book will be widely distributed, especially among key people in Scotland, the UK, and America, to give vital information, as we are heading into a cultural crisis in the West.

4. The 18-part video series, A Christian History of Scotland, has been filmed and is in the process of being checked, ready for release on our website this year.

Financial review

Results for the period

The financial statements for the year are set out on pages 5 to 14. The Statement of Financial Activities on page 5 reflects net losses of £6,707 (2025: net losses of £359), of which a deficit of £7,972 (2025: deficit of £1,721) relates to the general fund, a surplus of £529 (2025: surplus of £905) relates to the designated fund, and a surplus of £736 (2025: surplus of £457) relates to the restricted fund.

Reserves

It is the Charity's policy to maintain unrestricted funds at a level that equates to two to three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the charity to be maintained. The General Fund on Page 6 at 30 April 2026 amounted to £71,871 (2025: £79,843) which meets this policy. At 30 April 2026 total reserves amounted to £79,225 (2025: £85,932).

Statement on risk

The Directors assess the major risks to which the company is exposed on an ongoing basis and implement procedures to mitigate those risks that are identified.

Reference and administrative details

Senior management personnel

The day to day running of the company is the responsibility of both John Langlands and Paul James-Griffiths who are both directors.

Principal and registered office

33 Jenks Loan
Newtowngrange
Midlothian
EH22 4DD

Bankers

Virgin Money
83 George St
Edinburgh
EH2 3ES

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Statement of Directors' responsibilities

The directors (who are also trustees of Christian Heritage Edinburgh for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 applicable Charities SORP 2019 (FRS 102);
- 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Directors Report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the Directors

Signed by:
John Langlands
55EEC1BF7013448...

John Langlands
Director/Treasurer

Dated: 12.08.2026 ……

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Christian Heritage Edinburgh

Report of the Independent Examiner to the Trustees *for the year ended 30 April 2026*

I report on the accounts of the Company for the year ended 30 April 2026 which are set out on pages 5 to 14.

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 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 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.

Signed by:
Juan Herbst
8EC683B950E64BE...

Juan Herbst
Partner

Innes & Partners Limited
Chartered Certified Accountants

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

Date: 12.08.2026

I+P Innes & Partners
Chartered Certified Accountants

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Statement of Financial Activities (incorporating Income and Expenditure Account)

For the year ended 30 April 2026

	Notes	Unrestricted General fund £	Unrestricted Designated fund £	Restricted Funds £	2026 Total £	2025 Total £
Income						
Donations and legacies	**3**	53,190	-	7,024	**60,215**	69,343
Charitable activities	**4**	12,031	-	-	**12,031**	7,032
Total income		**65,221**	**-**	**7,024**	**72,245**	76,375
Expenditure						
Charitable activities	**5**	70,789	191	7,972	**78,952**	76,734
Total expenditure		**70,789**	**191**	**7,972**	**78,952**	76,734
Net expenditure		**(5,568)**	**(191)**	**(948)**	**(6,707)**	(359)
Transfer between funds		(2,404)	720	1,684	**-**	-
Net movement in funds		**(7,972)**	**529**	**736**	**(6,707)**	(359)
Reconciliation of funds:						
Total funds brought forward		79,843	1,211	4,878	**85,932**	86,291
Total funds carried forward		**71,871**	**1,740**	**5,614**	**79,225**	85,932
The funds of the charity:						
Unrestricted Funds						
General Fund	**12**	71,871	-	-	**71,871**	79,843
Designated Fund	**12**	-	540	-	**540**	11
Scotland Book Resource Fund	**12**	-	1,200	-	**1,200**	1,200
Restricted fund						
Literature and resource fund	**13**	-	-	-	**-**	4,264
Outreach fund	**13**	-	-	5,614	**5,614**	614
Total charity funds		**71,871**	**1,740**	**5,614**	**79,225**	85,932

The notes on pages 7 to 14 form part of these financial statements.

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Statement of Financial Position as *at 30 April 2026*

	Notes	Unrestricted General fund £	Designated fund £	Restricted fund £	2026 Total £	2025 Total £
Fixed assets						
Tangible assets	**10**	**-**	540	-	540	11
Current assets						
Cash at bank and in hand		74,053	1,200	**5,614**	**80,867**	87,952
Total current assets		**74,053**	**1,200**	**5,614**	**80,867**	87,952
Liabilities						
Creditors falling due within one year	**11**	2,182	-	-	**2,182**	2,031
Net current assets		**71,871**	**1,200**	**5,614**	**78,685**	85,921
Total assets less current liabilities		**71,871**	**1,740**	**5,614**	**79,225**	85,932
Net assets		**71,871**	**1,740**	**5,614**	**79,225**	85,932
The funds of the charity:						
Unrestricted Funds						
General fund	**12**	71,871	-	-	**71,871**	79,843
Designated Assets fund	**12**	-	540	-	**540**	11
Scotland Book Resource Fund		-	1,200	-	**1,200**	1,200
Restricted fund						
Literature and resource fund	**13**	-	-	-	**-**	4,264
Outreach fund	**13**	-	-	5,614	**5,614**	614
Total charity funds		**71,871**	**1,740**	**5,614**	**79,225**	**85,932**

For the year ending 30 April 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the Charities SORP 2019 (FRS102) and with the provisions applicable to companies subject to small companies' regime.

The financial statements were approved by the Board on 12.08.2026 and signed on their behalf by:

Signed by:
John Langlands
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John Langlands
Director/Treasurer

The notes on pages 7 to 14 form part of these financial statements.

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1. Accounting policies

Accounting convention

Christian Heritage Edinburgh is a charitable company in Scotland limited by guarantee. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are set out on page 1.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Charity has taken advantage of the provision in the SORP for charities applying FRS 102 (Update Bulletin 1) as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

Company status

The company is a company limited by guarantee. The members of the company are Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

Basis of financial statements

The financial statements have been prepared on an accruals basis.

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 which can be used for purposes in agreement with its charitable objectives.

Designated funds comprise the net book value of fixed assets held by the charity.

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.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further details are given in the Directors' Annual Report.

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Income recognition (cont'd)
For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs. Including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

Charitable Activities
The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

Debtors and creditors receivable / payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Governance costs
Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

Tangible fixed assets and depreciation
Tangible fixed assets over £250 are capitalised and are stated at cost less depreciation. 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:

- Office equipment 25% straight line

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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

Stock
Stock held at the year-end is for distribution at no cost, so stock has been valued at nil at the year end.

Financial instruments
Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market value rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, which include creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial labilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Pensions
The company operates a defined contribution pension scheme and the pension charge represents the amount payable by the company to the fund in respect of the year.

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2. Statement of Financial Activities - comparatives

	Notes	Unrestricted fund £	Designated fund £	Restricted funds £	2025 Total £
Income and endowments from:					
Donations and legacies	**3**	64,193	1,200	3,950	69,343
Charitable activities	**3**	7,032	-	-	7,032
Total income		71,225	1,200	3,950	76,375
Expenditure					
Charitable activities	**4**	72,946	295	3,493	76,734
Total expenditure		72,946	295	3,493	76,734
Net income / (expenditure)		(1,721)	905	457	(359)
Net movement in funds		(1,721)	905	457	(359)
Reconciliation of funds:					
Total funds brought forward		81,564	306	4,421	86,291
Total funds carried forward		79,843	1,211	4,878	85,932

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3. Income - donations and legacies	General fund £	Designated fund £	Restricted fund £	2026 Total £	General fund £	Designated fund £	Restricted fund £	2025 Total £
Donations	17,300	-	1,524	**18,825**	18,032	-	-	18,032
Stewardship	26,062	-	4,500	**30,562**	39,131	1,200	-	40,331
One-off donations	7,828	-	-	**7,828**	7,030	-	3,950	10,980
Grant income	**2,000**	**-**	1,000	**3,000**	-	-	-	-
	53,190	**-**	**7,024**	**60,215**	64,193	1,200	3,950	69,343

4. Income - charitable activities	General fund £	Designated fund £	Restricted fund £	2026 Total £	General fund £	Designated fund £	Restricted fund £	2025 Total £
Sales income	12,031	-	-	**12,031**	7,032	-	-	7,032
	12,031	**-**	**-**	**12,031**	7,032	-	-	7,032

5. Expenditure - charitable activities		General fund £	Designated fund £	Restricted fund £	2026 Total £	General fund £	Designated fund £	Restricted fund £	2025 Total £
Staff salaries	**7**	66,476	-	-	**66,476**	64,708	-	-	64,708
Purchases		-	-	7,229	**7,229**	-	-	2,649	2,649
Staff travel expenses		307	-	-	**307**	3,473	-	-	3,473
Insurances		866	-	-	**866**	866	-	-	866
Donations		900	-	-	**900**	720	-	-	720
Consumables		64	-	186	**250**	-	-	844	844
Professional fees		492	-	-	**492**	427	-	-	427
Website costs		300	-	-	**300**	560	-	-	560
Stationary and postage		-	-	121	**121**	57	-	-	57
Subscriptions and licence fees		83	-	165	**248**	217	-	-	217
Advertising		-	-	272	**272**	776	-	-	776
Independent examination		1,200	-	-	**1,200**	1,140	-	-	1,140
Depreciation		-	191	-	**191**	-	295	-	295
Bank Charges		100	-	-	**100**	2	-	-	2
		70,789	**191**	**7,972**	**78,952**	72,946	295	3,493	76,734

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

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6. Liability of Members

The Company is limited by guarantee, with the liability of each member limited to £10. There were 5 members (2025: 5) at 30 April 2026.

7. Staff costs and numbers

	2026 Total £	2025 Total £
Gross salaries	**57,860**	56,175
Employer's NI	**-**	199
Pension costs	**8,616**	8,334
	66,476	64,708

The average number of employees during the year was 2 (2025: 2). No employee received remuneration of more than £60,000 in the year.

8. Director's remuneration and reimbursement of expenses

The Directors received no remuneration or reimbursement of expenditure during the year (2025: nil) in their capacity as Directors. Paul James-Griffiths is employed by the company in the position of manager and his gross salary was £34,716 (2025: £33,705) and pension £5,167 (2025: £5,001).

The aggregate value of unconditional donations made by Directors was £nil (2025: £1,200).

9. Related party transactions

Salaries shown in Note 7 include that of Isolde James-Griffiths, the wife of director Paul James-Griffiths: gross salary £23,144 (2025: £22,470) and pension £3,446 (2025: £3,334). No other transactions were made with related parties during the year (2025: nil).

10. Tangible fixed assets

Cost	Office Equipment £	Total £
At 1 May 2025	1,848	1,848
Additions	720	720
Disposals	-	-
At 30 April 2026	**2,568**	**2,568**
Depreciation		
At 1 May 2025	1,837	1,837
Charge for year	191	191
At 30 April 2026	**2,028**	**2,028**
Net Book Value		
At 30 April 2026	**540**	**540**
At 30 April 2024	**11**	**11**

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10. Tangible fixed assets - comparatives

	Office Equipment	Total
Cost	**£**	**£**
At 1 May 2024	1,848	1,848
At 30 April 2025	**1,848**	**1,848**
Depreciation		
At 1 May 2024	1,542	1,542
Charge for year	295	295
At 30 April 2025	**1,837**	**1,837**
Net Book Value		
At 30 April 2025	**11**	**11**
At 30 April 2024	**306**	**306**

11. Creditors: amounts falling due within one year

	General fund	Designated fund	Restricted fund	2026 Total	2025 Total
	£	**£**	**£**	**£**	**£**
Social security and other taxes	809	-	-	**809**	724
Independent examination fee	1,200	-	-	**1,200**	1,140
Other accountancy fees	173	-	-	**173**	167
	2,182	**-**	**-**	**2,182**	2,031

Creditors: amounts falling due within one year - comparatives

	General fund	Designated fund	Restricted fund	2025 Total
	£	**£**	**£**	**£**
Social security and other taxes	724	-	-	724
Independent examination fee	1,140	-	-	1,140
Other accountancy fees	167	-	-	167
	2,031	-	-	2,031

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12. Unrestricted funds

	Balance at 01.05.25 £	Income £	Expenditure £	Transfers £	Balance at 30.04.26 £
General Fund	79,843	65,221	(70,789)	(2,404)	**71,871**
Designated Assets Fund	11		(191)	720	**540**
Scotland Book Resource Fund	1,200	-	-	-	**1,200**
Total unrestricted funds	**81,054**	**65,221**	**(70,980)**	**(1,684)**	**73,611**

	Balance at 01.05.24 £	Income £	Expenditure £	Transfers £	Balance at 30.04.25 £
General Fund	81,564	71,225	(72,946)	-	**79,843**
Designated Assets Fund	306	-	(295)	-	**11**
Scotland Book Resource Fund		1,200			1,200
	81,870	**72,425**	**(73,241)**	**-**	**81,054**

Explanation of funds

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

The Designated Assets Fund encompasses the net book value of the fixed assets held by the church.

The Scotland Book Resource Fund represents monies donated and ring fenced for the upcoming project.

13. Restricted Funds

	Balance at 01.05.25 £	Income £	Expenditure £	Transfers £	Balance at 30.04.26 £
Literature & Resources Fund	4,264	2,024	(7,972)	1,684	**-**
Outreach Funds	614	5,000	-	-	**5,614**
Total restricted funds	**4,878**	**7,024**	**(7,972)**	**1,684**	**5,614**

	Balance at 01.05.24 £	Income £	Expenditure £	Transfers £	Balance at 30.04.25 £
Literature & Resources Fund	3,715	3,950	(3,401)	-	**4,264**
Outreach Funds	706	-	(92)	-	**614**
Total restricted funds	**4,421**	**3,950**	**(3,493)**	**-**	**4,878**

Explanation of funds

The Literature & Resources fund represents monies received in contribution to the charity's literature and resources expenses.

The Outreach fund represent monies received in contribution to the charity's fund for providing tea and coffee to those who stop at the literature table.

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Christian Heritage Edinburgh

Income and Expenditure Account *for the year ended 30 April 2026*

	2026		2025	
	£	£	£	£
Fee income				
Voluntary income		57,215		69,343
Sales income		12,031		7,032
Grant income		3,000		-
Total income		**72,245**		76,375
Direct expenses				
Staff salaries	57,860		56,374	
Pension costs	8,616		8,334	
Purchases	7,229		2,649	
Insurances	866		866	
Donations	900		720	
Consumables	250		844	
Administrative expenses				
Staff travel expenses	307		3,473	
Independent Examiner's fee	1,200		1,140	
Professional fees	492		427	
Advertising	272		776	
Stationary and postage	121		57	
Subscriptions and licence fees	248		217	
Depreication	191		295	
Website costs	300		560	
Total expenditure		**78,952**		76,734
(Deficit) for the year		**(6,707)**		(359)

This page is not part of the statutory financial statements