Scottish Charity No. SC008958

SORP – Accrued Accounts

Dalkeith, St John's and Newton Church

03-0260

Trustees' Report and Financial Statements

For the year to 31 December 2025

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

Dalkeith, St John's and Newton Church

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

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 December 2025.

Charity Registration Number **SC008958**

Congregational Reference Number **03-0260**

Principal address
The Church Office
31 Eskbank Road
DALKEITH
Midlothian
EH22 1HJ

Bankers
Royal Bank of Scotland
63 High Street
DAKEITH
EH22 1JA

Trustees

Steward Adams	Elizabeth Morton
Ken Bentley	Gill Murray
Andrew Brown	Susan McKenzie
John Burns	Alistair McNeill
Enrico Capanni	Roy Nimmo
Stuart Clelland	Lynne Neville
Ann Conveney	Liz Rankin
Andrew Don	Heather Ritchie
Lucy Hall	Jean Robb
Jack Kirkness (Dec'd Oct 2026)	Helen Robertson
Kim Kristoffersen	Mandy Scott
Donna Mack	Andy Shaw
Keith Mack	Eddie Sheret
Helen Martin	Alan Taylor
Donald Marshall	Arthur Tinsdale

Principle Office Bearers
Minister: Rev Keith Mack
Session Clerk: Kim Kristoffersen
Church Treasurer: Rev Andrew Don

Independent Examiner
Alex Semple FCCA
45 Hardengreen Lane
Eskbank
EH22 3NA

Structure, Governance and Management

Governing Document
Dalkeith, St John's and Newton Parish Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form) the framework of which is decided by the General Assembly of the Church of Scotland, which is a registered Scottish Charity (Number SC008958).

Recruitment and appointment of Trustees
Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure
The Kirk Session meets four times a year and is responsible for the spiritual affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Achievements and performance

Another year and another year older! We continue to be blessed as we seek to build God's Kingdom in Dalkeith, and Newton. In this annual report you will see much of where we use our resources, what is necessary, what is important and what is vital to the life of the church.

My desire for us as we continue to grow as a church is to grow deeper with God and one another, but also to grow outwards and be known as "a church that loves".

We must continue to seek God in all we do, to continue to seek God's plan and purpose for our lives and that of the Church, to take risks and to enjoy the journey that God is taking us on, for the year to come, I hope we will continue to think about how we can grow to be more like Jesus, in relation to God, to each other and to the world around us.

Financial review.

The congregation is generous and continues to support the ongoing work of the Church both locally and nationally. Congregational giving increased by £13k. Ongoing expenditure increased by £4k to £177k. The General reserve deficit for the year was reduced to (£11,217). Restricted Giving increased substantially, by £75K, following grants and donations to support Children's work, outreach to Primary Schools, and our Youth Ministries.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately 6 months expenditure including designated funds. At the year end the Church held unrestricted funds of £77k. This represents 5 months essential church expenditure. The trustees will continue to look at ways of building up this reserve.

Statement of Trustees Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by order of the board of Trustees on ……9 March……… 2026 and signed on its behalf by:

Kim Kristoffersen

Kim Kristoffersen
Session Clerk

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

I report on the accounts of the charity for the year to 31 December 2025 are set out on pages 4 to 20.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the 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.

Alex S Semple

Alex Semple FCCA

45 Hardengreen Lane
Eskbank
EH22 3NA

Date: ………15 March 2026

	Notes	Year ended 31st December 2025 Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Year ended 31st December 2024 Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
Income									
Donations & Legacies	2	130,304	1,484	136,223	268,011	122,118	1,643	69,629	193,390
Charitable Activities	3	4,947	47,996	10,900	63,843	5,072	52,016	1,423	58,511
Investment Income	4	1,414	-	2	1,416	1,608	-	2	1,610
Other Income – General Trustees	5	30,000	-	-	30,000	23,882	-	-	23,882
		166,665	49,480	147,125	363,270	152,680	53,659	71,054	277,393
Expenditure									
Charitable Activities	6	177,882	20,521	69,534	267,937	173,393	39,827	47,223	260,443
Governance Costs	7	-	-	-	-			-	-
		177,882	20,521	69,534	267,937	173,393	39,827	47,223	260,443
Net Income/(Expenditure) before transfers		**(11,217)**	**28,959**	**77,591**	**95,333**	**(20,713)**	**13,831**	**23,831**	**16,949**
Transfers Between Funds	15	**26,000**	**(26,000)**	**-**	**-**	**28,000**	**(28,000)**	**-**	**-**
Net gains/(losses) on Investments	11	1,060	-	496	1,556	1,145	-	211	1,356
Net Movement in Funds		**15,843**	**2,959**	**78,087**	**96,889**	**8,434**	**(14,169)**	**24,040**	**18,305**
Reconciliation of Funds									
Total Funds Brought Forward		61,557	6,869	727,578	796,004	53,123	21,038	703,538	777,699
Total Funds Carried Forward		**77,400**	**9,828**	**805,665**	**892,893**	**61,557**	**6,869**	**727,578**	**796,004**

All income resources are derived from continuing activities

The notes on pages 10 to 20 form part of the financial statements.

	Notes	Year Ended 31st December 2025 Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Year Ended 31st December 2024 Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
Fixed Assets									
Tangible Assets	10		-	660,349	660,349		-	660,349	660,349
Investments	11	17,721	-	14,124	31,845	15,162	-	15,078	30,240
Total fixed assets		17,771	-	674,473	692,194	15,162	-	675,427	690,589
Current Assets									
Debtors	13	15,000	-	300	15,300	18,000	-	-	18,000
Cash at bank and in hand		47,929	9,828	136,504	193,961	31,645	6,869	52,151	90,665
Total Current Assets		62,929	9,828	136,504	209,261	49,645	6,869	52,151	108,665
Liabilities									
Creditors falling due within one year	14	(3,250)	-	(5,312)	(8,562)	(3,250)	-	-	(3,250)
Total Current Liabilities		(3,250)	-	(5,312)	(8,562)	(3,250)	-	-	(3,250)
Current Assets less Current Liabilities		59,679	9,828	131,192	200,699	46,395	6,869	52,151	105,415
Total net assets	15	**77,400**	**9.828**	**805,665**	**892,893**	**61,557**	**6,869**	**727,578**	**796,004**
Funds of the Charity									
General Fund		77,400	-	-	77,400	61,557	-	-	61,557
Designated Funds		-	9,828	-	9,828	-	6,869	-	6,869
Restricted Funds		-	-	805,665	805,665	-	-	727,578	727,578
Total net assets		**77,400**	**9,828**	**805,665**	**892,893**	**61,557**	**6,869**	**727,578**	**796,004**

The financial statements on pages 4 to 5 were approved by the Kirk Session on ………9 March 2026…… and signed on their behalf by the undernoted:

Kim Kirstoffersen
Session Clerk …………*Kim Kristoffersen*……….

Andrew Don
Treasurer …………*Andrew Don*………..………

1. Accounting policies

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

Basis of preparation and assessment of going concern
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 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 accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

The Charity meets the definition of a public benefit entity under FRS 102.

Basis of financial statements
The financial statements have been prepared on an accrual's basis.

Fund accounting
Funds are classified as either restricted funds or unrestricted funds, defined as follows.

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

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are condition/s 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 detail is given in Note 10.

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.

1. Accounting Polices (cont.)

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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
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 accrual's basis.

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.

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

Donated services and facilities
Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregation members is not recognised.

Fixed assets
The charity owns the Church Manse, Church Building and the Church Halls. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises. Fixed assets are revalued every 5 years.

All tangible fixed assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Office and media equipment	5 years

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

Taxation
Dalkeith, St John's and Newton Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

1. Accounting Polices (cont.)

Financial instruments

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

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.

Cash at bank and in hand includes short term highly liquid bank accounts with a short maturity of three months or less.

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.

Pensions

The charity operates a defined contribution scheme. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

This year our income exceeded the £250,000 limit for the preparation of Receipts and Payments and the Accounts were prepared as Fully Accrued Accounts in accordance with FRS102.

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	**End of period**
	£	**£**
Fund balances as previously stated	90,665	796,004
Movement		
Buildings	660,349	-
Investments	30,240	1,605
Cash at bank	-	103,296
Debtors	18,000	(2,700)
Creditors	(3,250)	(5,312)
Fund balance as restated	796,004	892,893

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	(28,532)
Adjustments:	
Capital receipts	23,882
Net accruals / prepayments	
Gift aid refund	11,363
Deposit interest	55
Giving to Grow	7,666
Ministers Travel expenses	674
Church energy	43
Water rates	1,400
HMRC - Tax & NIC	398
Investment gains	1,356
Previous period net income/(expenditure) as restated	18,305

Year to 31st December 2025 | **Year to 31st December 2024**

2. Donations and Legacies

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
	£	£	£	£	£	£	£	£
Regular Offerings	97,662	-	68,779	166,441	95,694	900	28,972	125,566
Donations	1,888	1,484	51,584	54,956	686	743	17,927	19,356
Gift Aid Recovered	27,410	-	14,660	42,070	25,038	-	9,750	34,788
Other Income	3,344	-	1,200	4,544	700	-	12,980	13,680
	130,304	**1,484**	**136,223**	**268,011**	**122,118**	**1,643**	**69,629**	**193,390**

3. Charitable Activities

	£	£	£	£	£	£	£	£
Rental Income	-	38,992	-	38,992	-	35,732	40	35,772
Weddings and Funerals	1,220	-	-	1,220	37	-	-	37
Community Café	254	6,303	-	6,557	-	11,005	383	11,389
Guild	3,343	-	-	3,343	3,566	-	-	3,566
Grants	-	-	10,900	10,900	-	-	1,000	1,000
Other Receipts	130	2,701	-	2,831	1,469	5,279	-	6748
	4,947	**47,996**	**10,900**	**63,843**	**5,072**	**52,016**	**1,423**	**58,511**

4. Investment Income

	£	£	£	£	£	£	£	£
Bank Interest & Dividends	1,414	-	2	1,416	1,608	-	2	1,610
	1,414	**-**	**2**	**1,416**	**1,608**	**-**	**2**	**1,610**

5 Other Income

	£	£	£	£	£	£	£	£
Receipts from General Trustees	30,000	-	-	30,000	23,882	-	-	23,882
					-	-	-	-
	30,000	**-**	**-**	**30,000**	**23,882**	**-**	**-**	**23,882**

6. Charitable Activities

	Year to 31 December 2025				Year to 31 December 2024			
	Unrestricted Funds £	**Designated Funds £**	**Restricted Funds £**	**Total 2025 £**	**Unrestricted Funds £**	**Designated Funds £**	**Restricted Funds £**	**Total 2024 £**
Giving 2 Grow	81,135	-	-	81,135	76.754	-	-	76,754
Presbytery Dues	1,711	-	-	1,711	2,403	-	-	2,403
Minister's expenses	2,564	-	-	2,564	1,663	-	-	1,663
Bank Charges	482	-	-	482	373	-	-	373
Repairs and Maintenance	28,745	-	16,590	45,335	36,479	10,000	-	46,479
Salary Costs	31,659	13,318	29,462	74,439	25,726	15,341	28,710	69,777
Manse Council Tax	4,225	-	-	4,225	3,869	-	-	3,869
Insurance	5,995	-	-	5,995	5,450	-	-	5,450
Energy Costs	-	-	17,701	17,701	5,411	-	13,903	19,314
Church Office Expenses	2,691	83	-	2,774	4,062	-	86	4,148
Organ/Piano Maintenance	460	-	-	460	555	-	-	555
Church Cleaning Expenses	974	-	-	974	666	-	-	666
Mission and Wider Work	1,090	-	1,385	2,475	726	-	1,200	1,926
Guild Expenses	3,527	-	-	3,527	3,569	-	-	3,569
Training	-	-	-	-	200	-	-	200
Equipment	3,931	-	91	4,022	167	-	-	167
Business Stream Water	1,109	-	-	1,109	-	-	-	-
Café Expenses	-	5,759	-	5,759	-	13,348	4	13,352
Other Expenses	7,583	1,361	4,307	13,251	5,320	1,138	3,320	9,778
	177,882	20,521	69,534	267,937	173,393	39,827	47,223	260,443

7. Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£	£	£	£
Independent Examiners Fee	-	-	-	-	-	-
	-	-	-	-	-	-

8. Staff Costs and Numbers

	Total 2025	Total 2024
	£	£
Gross Salaries	74.439	69,777
Employers National Insurance (including SMP refund)	-	-
Pension Contributions	-	-
	74,439	69,777

	2025	2024
Average number of employees during the year was as follows:	10	10
Children and Youth Ministry	3	3
Administration and Finance	2	2
Premises	4	4
Mission and Development	1	1

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

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

9. Trustee remuneration and related party transactions

One Trustee received expenses totalling £2,564.

No renumeration was paid to any Trustee or connected person, and no renumeration or expenses were waived by Trustees.

It has not been possible to assess the total amount donated by all Trustees.

10. Tangible Fixed Assets

	Manse	Church And Hall	Total
Cost			
As at 1st January 2025	400,000	260,349	660,349
Additions	-	-	-
Disposals	-	-	-
As at 31st December 2025	400,000	260,349	600,349
Depreciation			
As at 1st January 2025	-	-	-
Change for Year	-	-	-
Eliminated on Disposal	-	-	-
As at 31st December 2025	-	-	-
Net Book Value			
As at 1st January 2025	400,000	260,349	660,349
Additions	-	-	-
As at 31st December 2025	400,000	260,349	260 349

The Tangible fixed assets were last valued in 2021 and will be revalued in the next financial period.
The manse was valued at an average property sales value for similar properties in the vicinity.
The church and integrated hall, and the main hall were valued at £155,249 and £105,100 respectively and the values used were taken for the financial statements of the Church of Scotland General Trustees in 2020.

11. Investments

	Total 2025 £	Total 2024 £
Market Value as at 1st January	30,240	28,830
Additions	49	55
Disposals	-	-
Unrealised Gains/(Losses on Investments)	1,556	1,356
Market Value as at 31st December 2025	31,845	30,240

The Following Investments are held :		
Church of Scotland Investors Trust – Growth Fund	15,260	14,151
Church of Scotland Investors Trust: - Income Fund	15,433	14,986
Church of Scotland Investors Trust: - Deposit Fund	1,152	1,103
As at 31st December 2025	31,845	30,240
Cost of Investments Held	28,828	28,828

12. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church.

13. Debtors

31st December 2025

	Total 2025 £	Total 2024 £
Gift Aid	15,000	18,000
Others	300	-
Total Debtors	15,300	18,000

14. Creditors falling due within one year

31st December 2025

	Total 2025 £	Total 2024 £
Accruals	5,562	3,250
Others – Agency Collections	3,000	-
Total Creditors	8,562	3,250

15. Analysis of Net Assets Among Funds

31st December 2025

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £
Fixed Assets		-	660,349	660,349
Investments	17,721	-	14,124	31,845
Current Assets	62,929	9,828	136,504	209,261
Current Liabilities	(3,250)	-	(5,312)	(8,562)
Net Assets at 31 December 2025	77,400	9,828	805,665	892,893

31st December 2024

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £
Fixed Assets	-	-	660,349	660,349
Investments	15,162	-	15,078	30,240
Current Assets	49,645	6,869	52,151	108,665
Current Liabilities	(3,250)			(3,250)
Net Assets at 31 December 2024	61,557	6,869	727,578	796,004

15. Movement in Funds

31st December 2025

	Balances at 01.01.2025 £	Income £	Expenditure £	Gains on Investments £	Transfers £	Balances at 31.12.2025 £
General Fund	61,557	166,665	(177,882)	1,060	26,000	77,400
Total General Funds	61,557	166,665	(177,882)	1,060	26,000	77,400
Designated Funds						
Alpha	546	-	(580)	-	-	(34)
Café – St John's	708	2,297	(2,218)	-	-	787
Café – Newton	30	4,006	(3,841)	-	-	194
Rent	986	38,992	(13,318)	-	(26,000)	659
Holiday Club	3,390	3,150	(200)	-	-	6,340
Sunday Club	1,209	1,034	(363)	-	-	1,880
Total Designated Funds	6,869	49,480	(20,521)	-	(26,000)	9,828
Restricted Funds						
Audio Visual	5,400	-	-	-	-	5,400
Benefact Trust – Youth	-	5,400	(616)	-	-	4,784
Church Energy Fund	13,629	9,588	(17,701)	-	-	5,516
Energy Audit	2,445	-	-	-	-	2,445
Local Mission Staff	9,764	57,320	(24,408)	-	-	42,676
Men's Group	30	200	(209)	-	-	21
Missionary	-	1,200	(1,200)			-
Mothers of Primary School Children (MOPS)	646	757	(876)	-	-	527
Melville Housing	-	500		-	-	500
Newton Hall Door Fund	2,865	4,505	-	-	-	7,370
Newton Pantry	-	7,678	(2,851)	-	-	4,827
Primary School Worker	-	33,500	-	-	-	33,500
Outreach	4,276	2,820	(367)	-	-	6,729
Pioneer Ministry	1,124	5,245	(4,077)	-	-	2,292
Shawfair Internship	-	1,000	(360)	-	-	640
St John's Church Flooring	-	15,300	(16,590)	-	-	(1,290)
St John's Small Hall	9,760	-	-	-	-	9,760
Youth Development	2,240	500	(100)	-	-	2,640
Youth Special Project	-	1,610	(180)	-	-	1,430
Fixed Assets	660,349	-	-	-	-	660,349
Bequests	10,728	-	-	319	-	11,047
Fabric / Building Works	4,322	-	-	177	-	4,499
Total Restricted Funds	727,578	147,125	(69,534)	496	-	805,662
Total Funds	796,004	363,270	(267,937)	1,556	-	892,893

Movements in Funds

31st December 2024

	Balances at 01.01.2024	Income	Expenditure	Gains on Investments	Transfers	Balances at 31.12.2024
	£	£	£	£	£	£
General Fund	53,124	152,681	(173,393)	1,145	28,000	61,557
Total General Funds	53,124	152,681	(173,393)	1,145	28,000	61,557
Designated Funds						
Alpha	773	200	(427)	-	-	546
Café – St John's	3,795	9,271	(9,357)	-	(3,000)	709
Café – Newton	2,558	4,557	(4,084)	-	(3,000)	31
Fabric	10,000	-	(10,000)	-	-	-
Rent	2,595	35,732	(15,343)	-	(22,000)	986
Holiday Club	-	3,813	(423)	-	-	3,390
Sunday Club	1,314	86	(193)	-	-	1,207
Total Designated Funds	21,038	53,659	(39,827)	-	(28,000)	6,869
Restricted Funds						
Audio Visual	-	5,400	-	-	-	5,400
Church Energy Fund	(1,400)	28,975	(13,903)	-	-	13,629
Energy Audit	1,945	500	-	-	-	2,445
Fabric and building works	4,206	1	-	114	-	4,321
Local Mission Staff	4,403	28,370	(23,009)	-	-	9,764
Men's Group	-	150	(120)	-	-	30
Missionary	-	1,200	(1,200)	-	-	-
Mothers of Primary School Children (MOPS)	650	688	(693)	-	-	646
Newton Hall Door Fund	1,500	1,365	-	-	-	2,865
Sunday Club	274	-	(274)			
Outreach	1,730	2,821	(275)	-	-	4,276
Pioneer Ministry	7,891	983	(7,750)	-	-	1,124
St John's Small Hall	9,760	-	-	-	-	9,760
Youth Development	1,639	601	-	-	-	2,240
Fixed Assets	660,349	-	-	-	-	660,349
Bequests	10,631	-	-	97	-	10,728
Total Restricted Funds	703,538	71,054	(47,223)	211	-	727,578
Total Funds	777,699	277,393	(260,443)	1,356	-	796,004

Explanation of Funds - (Restricted)

Audio Visual	To cover the costs of implementing new audio-visual equipment
Bequests	Funds bequeathed to the church for specific purposes
Benefact Trust	Grant monies for Youth Outreach
Church Energy	Specific donations to assist with the increasing costs of heating and lighting
Energy Audit	Funds received to enable an Energy Audit for the church which will provide recommendations to assist with the reduction of our carbon footprint.
Local Mission Staff	Funds to support local outreach and ministry of our family and youth workers.
Men's Group	Funds held to support the 'Hutters' – a men's group established in Danderhall.
Missionary Fund	To support children in third world countries providing basic food and education.
Melville Housing	Funds to improve access to Newton Hall Grounds
MOPS	To enable Mothers of Pre-School children to meet socialise and support each other.
Newton Door Fund	Donations and Grants to install an electric door at Newton Hall, Danderhall
Newton Pantry	Funds to deliver a weekly Pantry at Newton Hall
Outreach	To support those who require assistance with basic human needs of adequate food and shelter for themselves and their families.
Primary Outreach	Funds to employ an outreach worker focusing on Primary School Children
Pioneer Ministry	A fund to support the employment of an outreach development worker to develop community initiatives and ecumenical projects in Millerhill and Shawfare.
Shawfare Internship	Internship funds to provide experience in support and outreach work in Shawfare
St John's Flooring	Fund to source and lay new carpeting in the Sanctuary at St John's Dalkeith
St John's Small Hall	Funds donated to assist with the refurbishment of the small hall within the main church building. This project is scheduled to commence post mid-2026.
Youth Development	Supports projects that will assist teenagers to develop confidence and character
Youth Project	Funds to support a proposed Youth Project in 2027/2028

Explanation of Funds - Designated

Alpha	To support the development and running of the annual church Alpha programme that freely explores the basics of the Christian faith
Café – St John's	Café managed by church members and volunteers and supports local/national charities from annual profits.
Café - Newton	Café managed by church members and volunteers and supports local/national charities from annual profits.
Holiday Club	Used to hold and distribute funds in relation to holiday club expenses.
Rent	Accumulates hall let funds and is used to cover hall let costs.
Sunday Club	Used to support costs associated with the developing of the young children and youths within the church and wider community.

17. Café Disbursements to Third Parties

	Total 2025 £	Total 2024 £
Mary's Meals	1,000	-
The Red Cross	1,000	-
Bethany Christian Trust	1,000	-
Salvation Army	500	-
Play Therapy Base	500	-
Christian Aid	260	-
The Wee Hours	560	-
Salvation Army	260	-
	5,080	

FUND HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
CAPITAL		
Credit Balances held at 31 December at cost		
Church of Scotland Consolidated Fabric Fund – Growth Fund	76,111	76,110
Church of Scotland Consolidated Fabric Fund – Income Fund	76.097	76,097
Church of Scotland Consolidated Fabric Fund – Deposit Fund	85,279	18,377
	237,487	170,585
Market Value of Funds at 31 December		
Church of Scotland Consolidated Fabric Fund – Growth Fund	108,002	100,377
Church of Scotland Consolidated Fabric Fund – Income Fund	74,263	72,111
Church of Scotland Consolidated Fabric Fund – Deposit Fund	85,279	18,377
	276,544	190,641
Revenue Account – Deposit		
Credit Balances at as 31 December	18,562	8,918
	18,562	8,918
Temporary Fund - Deposit		
Credit Balances at as 31 December	-	121,931
	-	121,931