



The Church of Scotland
Presbytery of Edinburgh and West Lothian

Drylaw Parish
Church of Scotland, Edinburgh

RECEIPTS AND PAYMENTS ACCOUNTS
For the year ended 31 December 2025

Congregation No: 010031

Charity No: SC 005744

**Drylaw Parish Church
Trustees' Annual Report
Year ended 31 December 2025**

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The trustees present the annual report and financial statements for Drylaw Parish Church of Scotland, Edinburgh for the year ended 31 December 2025.

Reference and Administrative Information

Charity Name:	Drylaw Parish Church of Scotland, Edinburgh
Charity Registration Number:	SC005744
Congregation Reference No:	010031
Contact Address:	Church Office Groathill Road North Edinburgh EH4 2RG

Trustees: Kirk Session Members

Dr Hazel Hastie	Mrs Barbara McIntyre (resigned Aug 2025)
Mrs Amanda Lawson	Mrs Molly Ross (deceased Oct 2025)
Miss Elizabeth Martin	Mrs Damaris Walwanda
Mrs Jill McIntosh	

Mrs Barbara McIntyre was appointed as an Emeritus Elder in August when she retired from active duty. Trustee Emeritus status conveys no voting or other powers.

Principal Office-Bearers

Interim Moderator:	Mrs Barbara Finlayson
Assistant Minister:	Rev. William Watt (resigned Feb 2025)
Locum Minister:	Very Rev. Dr. Angus Morrison (appointed Feb 25, resigned Jun 25)
	Rev. Derek Munn (appointed Jun 25)
Session Clerk:	Mrs Amanda Lawson
Church Treasurer:	Dr Hazel Hastie
Gift Aid Treasurer:	Mrs Susan Jeffrey

Independent Examiner

Suzanne Graham FCCA
Hollis Accounting Ltd,
3 Melville Crescent, Edinburgh, EH3 7HW

Bankers

Bank of Scotland plc,
PO Box 1000, BX2 1LB

**Drylaw Parish Church
Trustees' Annual Report (cont.)
Year ended 31 December 2025**

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Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

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 is a member of the Kirk Session, and is inducted by Presbytery.

Organisational Structure

The Kirk Session, which is chaired by the Minister, normally meets six times a year and is responsible for spiritual and all other affairs within the church. There are several task groups made up of elders and congregational members who report regularly to the Kirk Session. The main task groups are finance, property, pastoral care, outreach, worship, fundraising and communications.

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

Mrs Barbara Finlayson continues as Interim Moderator. Reverend William Watt continued as Assistant Minister and divided his time between Drylaw and St Nicholas, Sighthill, leading worship in Drylaw until the end of January 2025. The Very Reverend Angus Morrison was then appointed as Locum from February to the beginning of June. The Reverend Derek Munn was then appointed as Locum from mid-June onwards. The Reverend Derek Munn was also appointed as OLM to Drylaw.

Since taking over as Locum, Derek has been re-building connections with schools, particularly Ferryhill Primary School, and others within our Parish.

Worship

While we still have some who dial in to services on Zoom, the majority of members worshipping do so in the building.

**Drylaw Parish Church
Trustees' Annual Report (cont.)
Year ended 31 December 2025**

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Achievements and Performance (cont.)

A worship group meets every few months and a regular rhythm has been established for lay participation in leading prayers, choosing hymns and contributing experiences related to climate change.

There have been two baptisms in the church in the last year, four parish funerals and no weddings.

Strategic Planning and Consultation related to Edinburgh Presbytery Plan.

Drylaw had been working towards a union with Blackhall St Columba's. The congregational vote took place on 13th October 2024. The congregation voted to enter into a union with Blackhall St Columba's. However, the Drylaw congregation being in vacancy had, in terms of the Presbytery Mission Plan Act (Act 8, 2021), an additional vote as to whether to accept the sitting Minister of Blackhall St Columba's as the minister of the united congregation. The Drylaw congregation voted against the sitting Minister of Blackhall St Columba's. As a result, progress towards the union voted in favour of came to a halt.

Since then, work has been continuing on the discernment of the best way forward for Drylaw. Representatives of Presbytery's Deployment of Resources Committee have recently met with Mrs Barbara Finlayson, Interim Moderator and Mrs Amanda Lawson, Session Clerk.

Mrs Barbara Finlayson and Reverend Derek Munn continue to meet with local Churches in our cluster. This helps all with sharing of information and keeping communication between all involved open.

Finance

This group continues to work as a team fulfilling the many roles previously held by our Treasurer.

Property

Permission was given by the General Trustees for our heating system to be replaced. Those extensive works were carried out from September finishing at the end of November, providing Drylaw with a modern controllable and more efficient (so potentially less expensive to run in the longer term) heating system. The Sanctuary was also re-painted and re-carpeted at the end of these extensive works. The congregation were out of the Sanctuary for a number of weeks, with worship services being held in the small hall while the works were ongoing, but were delighted to return for the first Sunday in Advent.

Staffing

A part-time administrator continues to work as before and we continue to employ a cleaner. Both have had annual appraisals. Organists have continued to offer music and so have remained in employment. The commitment of all who serve at Drylaw is greatly appreciated.

Drylaw Parish Church
Trustees' Annual Report (cont.)
Year ended 31 December 2025

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Achievements and Performance (cont.)

Outreach

Reverend Derek Munn has increased contact with the local schools and the local youth project. He also participates in the monthly worship at the local elderly care home.

Local community meetings – Our Church member, Mrs Eileen Brash continued to attend all the meetings and report back to the Church.

Hall Lettings

The Rainbow Club Day Care who support frail elderly continue in our building five days a week. NHS Mental Health Services continue to meet in our building twice weekly. The North West Singers hold fortnightly meetings for people with dementia and their carers. The Sjogren's Group meet quarterly in our halls. Judo and Highland Dance classes and Girl Guides' meetings take place weekly. The local nursery also held their Nativity concert in our halls.

Financial Review

General Fund.

In 2025 our Weekly Offerings of £17,400 (2024: £17,140) were in line with the prior year, whilst Rental of Premises of £15,462 (2024: £11,424) rose to partially recover from the drop in the previous year. The £4,160 gift aid claimed in 2025 is a small increase on the 2024 claim of £3,282.

In 2025 our Giving to Grow allocation was £14,824 (2024: 3,129). Council Tax was £nil as the manse has now been sold.

Our staff costs were slightly higher for 2025 at £12,214 (2024: £11,918), and Locum costs for 2025 were £3,781 (2024: £7,241).

Fabric Funds (Restricted and Designated).

These funds are used to meet unexpected or major fabric expenses. Fabric costs in 2025 were funded by drawdown from funds held by the General Trustees and are therefore shown as unrestricted costs. (2024: no major fabric costs).

Youth Fund

A grant of £1,500 was received in 2020 from the Presbytery Wester Coates Fund for youth work, and in 2022 a £1,000 donation was received for the same purpose. £nil was spent in the year (£nil in 2024); the remaining balance of £1,779 (2024: £1,779) remains unutilised at the year-end and is included in restricted funds.

**Drylaw Parish Church
Trustees' Annual Report (cont.)
Year ended 31 December 2025**

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Other restricted funds

The Deaconess fund is for the work of the retired Deaconess assisting with our family work. The Poor Fund is to help the poor of the parish. At the end of the year funds held were £226 and £572 (2024: £226 and £572) respectively.

Craigroyston Fund.

In July 2015 we received the sum of £10,366 from Craigroyston Community Trust when this charity was closed. On receipt of this donation we agreed with the Trust that part of it would support the rent paid by the Mothers and Toddlers group who used our halls each week. The total support to date for the Mothers and Toddlers is £6,219, with £1,661 remaining in this designated fund.

Reserves Policy

It is the policy of the Trustees to have available reserves in our unrestricted funds of at least 4 months normal expenditure. We were able to maintain this position during 2025 and our unrestricted funds at 31st December are adequate to meet our forthcoming requirements.

**Drylaw Parish Church
Trustees' Annual Report (cont.)
Year ended 31 December 2025**

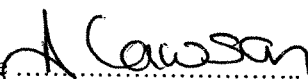
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Statement of Trustees' Responsibilities

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 the Trustees and signed on their behalf,

Amanda Lawson
Session Clerk

Date 

08/04/2026

**Independent Examiner's Report
to the Trustees of Drylaw Parish Church**

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I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 12.

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.

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

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 any 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.



Suzanne Graham FCCA
Hollis Accounting Limited
3 Melville Crescent, Edinburgh, EH3 7HW

Date 09/04/2026

Drylaw Parish Church
Receipts and Payments Account
Year ended 31 December 2025

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		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>	Note				
Donations	3	23,790	-	23,790	22,794
Legacies		-	-	-	-
Activities for Generating Funds		2,805	-	2,805	2,544
Bank & Deposit interest		144	-	144	300
Use of Premises - Hall		15,462	-	15,462	11,424
Presbytery Grant & Receipt from General Trustees		130,114	-	130,114	1,020
Insurance claim		-	-	-	-
Other income					145
<u>Total Receipts</u>		<u>172,315</u>	<u>-</u>	<u>172,315</u>	<u>38,227</u>
<u>Payments</u>	4				
Costs of generating funds		-	-	-	-
Charitable activities		173,404	-	173,404	49,228
Governance		1,122	-	1,122	1,122
<u>Total Payments</u>		<u>174,526</u>	<u>-</u>	<u>174,526</u>	<u>50,350</u>
Excess of Receipts over Payments for the year before transfers		(2,211)	-	(2,211)	(12,123)
Transfers		-	-	-	-
Excess of Receipts over Payments for the year		<u>(2,211)</u>	<u>-</u>	<u>(2,211)</u>	<u>(12,123)</u>

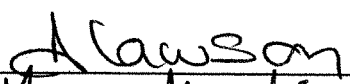
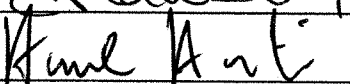
Drylaw Parish Church
Statement of Balances
At 31 December 2025

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	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward		26,956	2,577	29,533	41,656
Movement in year:					
Excess of Receipts over Payments for the year		(2,211)	-	(2,211)	(12,123)
Bank & deposit balances carried forward		<u>24,745</u>	<u>2,577</u>	<u>27,322</u>	<u>29,533</u>
<u>Assets</u>					
Due from Church of Scotland		3,851	-	3,851	-
Rent due		-	-	-	-
Gift Aid Receivable		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>					
Rent received in advance		-	-	-	-
Other creditors		1,067	-	1,067	-
Accruals		<u>1,230</u>	<u>-</u>	<u>1,230</u>	<u>1,122</u>

The accounts were approved by the Kirk Session on 08/04/2026

For and on behalf of the Kirk Session

	Amanda Lawson, Session Clerk
	Hazel Hastie, Treasurer

Drylaw Parish Church
Year ended 31 December 2025
Notes to the Accounts

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1. Trustee Remuneration and Related Party Transactions

The Interim Moderator received reimbursement of £216 (2024: £927) for phone and travel
Other expenses reimbursed to trustees totalled £460 to 1 trustee (2024: £863 to 2 trustees).
Amanda Lawson, who is a trustee, was paid £6,323 as Administrator (2024: £6,095).
No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year (2024: none).

2. Movements in Funds

	At 1 Jan				At 31 Dec
	2025	Receipts	Payments	Transfers	2025
	£	£	£	£	£
Unrestricted funds					
Designated Fabric Fund	5,003	-	-	-	5,003
Craigroyston Fund	1,661	-	-	-	1,661
General fund	20,292	172,315	(174,526)	-	18,081
	<u>26,956</u>	<u>172,315</u>	<u>(174,526)</u>	<u>-</u>	<u>24,745</u>
Restricted funds					
Poor Fund	572	-	-	-	572
Youth fund	1,779	-	-	-	1,779
Deaconess fund	226	-	-	-	226
	<u>2,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,577</u>
Total funds	<u>29,533</u>	<u>172,315</u>	<u>(174,526)</u>	<u>-</u>	<u>27,322</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.
Craigroyston Fund: Part of this fund is being used to support the Mothers and Toddlers Group who use our halls on two mornings each week.

Purposes of Restricted Funds

Poor Fund: This fund consists of donations from the Crammond Poor Fund and other sources, and the related expenditure.
Deaconess Fund: Grant for family work by the deaconess, and the related expenditure.
Youth Fund: This fund consists of donations and the Wester Coates grant given for youth work, and the related expenditure.

Transfers

There were no transfers in the year

Drylaw Parish Church
Year ended 31 December 2025
Notes to the Accounts (cont'd)

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	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations				
FWO Scheme (non Gift Aid)	880	-	880	1,372
Gift Aid Donations	15,935	-	15,935	14,591
Tax Recovered on Gift Aid Donations	4,160	-	4,160	3,282
Ordinary Offerings (Open Plate)	1,465	-	1,465	2,549
Other Offerings, Donations etc	1,350	-	1,350	1,000
	<u>23,790</u>	<u>-</u>	<u>23,790</u>	<u>22,794</u>
4. Analysis of Payments				
Costs of generating funds				
Offering Envelopes	-	-	-	-
Fundraising Events	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable activities				
Giving to Grow allocation	14,824	-	14,824	3,129
Presbytery Dues	400	-	400	338
Pulpit supply	100	-	100	200
Minister's expenses	216	-	216	927
Locum Minister	3,781	-	3,781	7,241
Other Staffing Costs	12,214	-	12,214	11,918
Fabric Repairs & Maintenance	124,659	-	124,659	5,047
Council Tax	-	-	-	2,540
Heat and light	12,312	-	12,312	12,768
Insurance	2,115	-	2,115	2,035
Church office expenses	990	-	990	1,661
Other expenses	1,793	-	1,793	1,424
	<u>173,404</u>	<u>-</u>	<u>173,404</u>	<u>49,228</u>
Governance				
Accounts & Independent Examination	1,122	-	1,122	1,122
	<u>1,122</u>	<u>-</u>	<u>1,122</u>	<u>1,122</u>

5. Minister's Stipend

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.

Drylaw Parish Church
Year ended 31 December 2025
Notes to the Accounts (cont'd)

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	2025 £	2024 £
6. Collections for Third Parties		
Poppy Scotland	85	-
Other charities	-	-
	-	-
	<u>85</u>	<u>-</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	330,389	448,652
Market Value of Balances at 31 December	332,671	450,633
REVENUE ACCOUNT		
Credit Balance at 31 December	20,907	11,040
TEMPORARY ACCOUNT		
Credit balance at 31 December	-	-