

Scottish Charity Number: SC016610

Congregation Number: 010032

**Edinburgh:  
Duddingston Richmond Craigmillar Parish  
Church of Scotland**

**(Formerly Duddingston Kirk)**

**2025 Annual Accounts**

# Edinburgh: Duddingston Richmond Craigmillar Parish Church of Scotland

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# **Edinburgh: Duddingston Richmond Craigmillar Parish Church of Scotland**

## **Trustees' Annual Report For the Year ended 31 December 2025**

The Trustees present their report and accounts for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's trust deed, the General Assembly regulations for congregational finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.

### **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.

Public Services of Worship are held every Sunday at 10.30am and every Wednesday at 10am, with occasional afternoon and evening services held as appropriate. Throughout the week during school term time various organisations meet such as Parent and Toddlers Group, Boys Brigade Senior and Junior sections, Anchor Boys, Girl Guides, Brownies and Rainbows, Seniors Lunch Club, Garden Club, Drama Group, Handbell Ringers and Art Group. All of these activities are open to any members of the parish.

Our Church Hall and grounds were used by Highland Fling as the base for their After School Club until May 2025, bringing children from four local primary schools. Other parts of the Church Glebe are occupied by Jock Tamson's Gairden and Dr Neil's Garden. Both have charitable status with the former attracting 10 community volunteer groups.

During 2025 the Garden Room café was open from Easter to Harvest. The Garden Room fosters community interaction and a useful sum was also generated for church funds.

Throughout 2025 we continued to offer financial and practical support to three Ukrainian families to live in their own homes in our local community. Towards the end of the year two of those families have moved on to living independently and our 3<sup>rd</sup> family are hopeful that they will be fully supporting themselves by the end of 2026. With this in mind we have stopped accepting donations to this fund and have begun to distribute surplus funds. In October 2025 we gave £5,000 to Christian Aid's Ukraine appeal.

## **Edinburgh: Duddingston Richmond Craigmillar Parish Church of Scotland**

### **Trustees' Annual Report (continued) For the Year ended 31 December 2025**

#### **OBJECTIVES AND ACTIVITIES (continued)**

In April 2025 our Minister of 20 years, Rev Dr Jack, retired. Our church was served by visiting ministers until September 2025 when we welcomed Rev Susan Galloway who will be with us until we are able to call a permanent Minister of our own, hopefully later in 2026.

Duddingston Kirk united with our neighbouring parish of Richmond Craigmillar on 1<sup>st</sup> January 2026 and we look forward to moving on together as Duddingston Richmond Craigmillar Parish Church.

#### **FINANCIAL REVIEW**

During the period the charity had a deficit of £22,447 (2024: deficit of £39,103), with our general fund showing a surplus of £7,498 (2024: surplus of £12,833). Our salary costs increased in the year as we employed a Pastoral Assistant for the full year. Building running costs, particularly heating and lighting, also increased significantly this year. We also invested in a new security system for all 4 of our church buildings.

#### **RESERVES POLICY**

It is the Trustees' policy to hold minimum reserves of approximately six months expenditure including designated funds. At the year end the Church held funds of £131,402 (2024: £123,904) in general funds and £113,742 (2024: £135,797) in designated funds. This equates to 14 months of unrestricted expenditure.

#### **RISK MANAGEMENT**

The charity faces the risk of reductions in income, in common with many other charities at this time. However Duddingston Kirk, and our new united parish of Duddingston Richmond Craigmillar is in a fortunate position of having significant reserves to mitigate this risk for the foreseeable future.

Significant maintenance might be required in the future to buildings and fabric but our buildings are judged to be well maintained at this point in time and we have reserves to fund any immediate work needed. Should building costs exceed our reserves we would seek support from the General Trustees of the Church of Scotland.

Reduction in member numbers is a risk for all congregations but we consider our congregation to be strong in numbers at this time, with a broad range of ages. We are fortunate that a good number of our members are willing to give their time and talents to the work of the church.

#### **PLANS FOR THE FUTURE**

We look forward to planning and working together in our new united congregation of Duddingston Richmond Craigmillar Parish Church.

## Edinburgh: Duddingston Richmond Craigmillar Parish Church of Scotland

### Trustees' Annual Report (continued) For the Year ended 31 December 2025

#### REFERENCE AND ADMINISTRATION INFORMATION

**Charity name:** Edinburgh:  
Duddingston Richmond Craigmillar Parish  
Church of Scotland

**Charity register number:** SC016610  
**Congregational reference number:** 10032  
**Contact address:** Duddingston Kirk  
5 Old Church Lane  
Edinburgh  
EH15 3PX

#### Trustees:

Norah Aitchison	Martin Harvey *
John Anderson	James Jack (until May 2025)
Elizabeth Bissett *	Doreen Jones
Louise Blackie	Howard Jones
Dorothy Blacklock	Victoria Kwaw *
Douglas Boxall	Denise Leishman (from Mar 25)
Sharon Cameron (from Mar 25)	Sheila MacIver
Margaret Cockburn	Christine McLeod
Jimmy Croall *	Norman MacLeod
Margaret Croall *	Anne McCrossan
Margaret Cumming *	Helen McMillan
Isabel Curran *	Lucy Murphy
Gladys Dapaah Doe *	Steven Oliver
Peter Douglas *	Jim Paul
Harry Elwin	Margaret Paul
Ian Fergusson (until Mar 25)	Pam Reid (until May 25)
Morna Fergusson	Joanne Ritchie
Rhona Fitzgerald	David Robertson
Moira Gibbs	Gwyneth Stanton
Jamie Gilchrist (until Oct 25)	Kenneth Train
Jill Gilchrist	Janette Wilson
	Alistair Wood

\* These Trustees were members of the Kirk Session of Richmond Craigmillar Church before the union and became Trustees of Edinburgh: Duddingston Richmond Craigmillar Parish Church (Church of Scotland) at the date of union.

**Minister:** Rev Dr James A P Jack (until May 25)  
**Locum Minister:** Rev Susan Galloway (from Sep 25)

## Edinburgh: Duddingston Richmond Craigmillar Parish Church of Scotland

### Trustees' Annual Report (continued) For the Year ended 31 December 2025

**Session Clerk:** Janette Wilson (until May 2025)  
Norman McLeod (from May 2025)  
Steven Oliver (from February 2026)

**Treasurer:** Christine Carlton

**Interim Moderator:** Rev Iain May (until January 2026)  
Rev Cammy McKenzie (January 2026)

**Independent Examiner:**

Sarah Hollis CA  
Hollis Accounting Ltd  
3 Melville Crescent  
Edinburgh  
EH3 7HW

**Bankers:**

Bank of Scotland  
The Mound  
Edinburgh  
EH1 1YZ

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The Church is administered in accordance with the terms of the Church of Scotland Unitary Constitution.

### 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. Elders are ordained and are therefore appointed for life or until resignation or they are removed from the Session.

### Organisational Structure

The Kirk Session which meets five times a year is responsible for both spiritual and temporal matters within the congregation. The Fabric and Finance Group is responsible for the day-to-day management of the temporal matters of the congregation subject to the oversight of the Session as the charity trustees. Powers to discharge certain responsibilities are delegated to the Finance Committee, Property Committee and Administration Committee as appropriate.

## Edinburgh: Duddingston Richmond Craigmillar Parish Church of Scotland

### Statement of Trustees' Responsibilities for the year ended 31 December 2025

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity 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 Charities SORP,
- 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 charity will continue in operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



N McLeod  
Session Clerk  
Date: 07/04/26

Edinburgh: Duddingston Richmond Craigmillar Parish (Church of Scotland)

**Independent Examiner's Report to the Trustees of Edinburgh: Duddingston Richmond Craigmillar Parish (Church of Scotland)**

I report on the accounts of the charity for the year ended 31 December 2025, set out on pages 7 to 16.

**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) (a) to (c) 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.

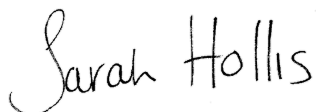
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 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 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:
  - o 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
  - o 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.



Name: Sarah Hollis  
Chartered Accountant  
Address Hollis Accounting Limited  
3 Melville Crescent  
Edinburgh  
EH3 7HW

Date: 08/04/26

**Statement of Financial Activities  
For the year ended 31st December 2025**

	Notes	2025				2024			
		Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
		General	Designated	Funds		General	Designated	Funds	
£	£	£	£	£	£	£	£		
<b>Income</b>									
<b>Income from generated funds</b>									
Donations and legacies	1	105,478	13,130	1,345	119,953	92,714	10,516	2,995	106,225
Charitable activities	4	4,920	43,451	7,850	56,221	690	37,676	12,000	50,366
Other trading activities	2	13,053	-	-	13,053	18,742	-	-	18,742
Investments	3	9,077	-	-	9,077	13,344	464	-	13,808
Other					-				-
<b>Total</b>		<b>132,527</b>	<b>56,581</b>	<b>9,195</b>	<b>198,303</b>	<b>125,490</b>	<b>48,656</b>	<b>14,995</b>	<b>189,141</b>
<b>Expenditure on:</b>									
Raising funds	5	320	-	-	320	254	-	-	254
Charitable activities		148,625	58,063	17,083	223,770	139,575	76,472	15,414	231,461
Other					-				-
<b>Total</b>		<b>148,944</b>	<b>58,063</b>	<b>17,083</b>	<b>224,090</b>	<b>139,829</b>	<b>76,472</b>	<b>15,414</b>	<b>231,715</b>
Net gains/(losses) on investments	9	3,085	256	-	3,341	3,394	77	-	3,471
<b>Net income/(expenditure)</b>		<b>(13,332)</b>	<b>(1,226)</b>	<b>(7,888)</b>	<b>(22,447)</b>	<b>(10,945)</b>	<b>(27,739)</b>	<b>(419)</b>	<b>(39,103)</b>
Transfers between funds	13	20,830	(20,830)	-	-	23,778	(23,778)	-	-
<b>Net movement in funds</b>		<b>7,498</b>	<b>(22,056)</b>	<b>(7,888)</b>	<b>(22,447)</b>	<b>12,833</b>	<b>(51,517)</b>	<b>(419)</b>	<b>(39,103)</b>
<b>Fund balances brought forward</b>		<b>123,904</b>	<b>135,797</b>	<b>22,438</b>	<b>282,139</b>	<b>111,071</b>	<b>187,314</b>	<b>22,857</b>	<b>321,242</b>
<b>Fund balance carried forward</b>		<b>131,402</b>	<b>113,741</b>	<b>14,550</b>	<b>259,693</b>	<b>123,904</b>	<b>135,797</b>	<b>22,438</b>	<b>282,139</b>

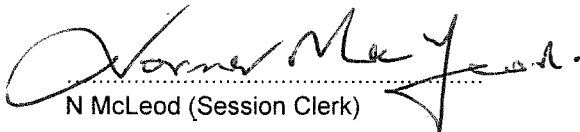
The notes on pages 9 to 16 form part of these financial statements

**Unaudited Balance Sheet  
As at 31 December 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible Fixed Assets	8	-		-	
Investments	9	<u>51,265</u>	51,265	<u>47,925</u>	47,925
<b>Current assets</b>					
Debtors	10	1,463		31,430	
Church of Scotland Investors					
Trust Deposits		170,243		170,243	
Cash at bank and in hand		<u>43,738</u>	215,444	<u>36,708</u>	238,381
<b>Creditors: Amounts falling due within one year</b>					
	11	<u>(7,018)</u>		<u>(4,167)</u>	
<b>Net current assets</b>					
			208,427		234,214
<b>Net assets</b>					
			<u>259,693</u>		<u>282,139</u>
<b>Unrestricted Funds</b>					
General Funds	13	131,402		123,904	
Designated Funds		<u>113,741</u>		<u>135,797</u>	
			245,143		259,701
<b>Restricted Funds</b>	13		14,550		22,438
<b>Endowment Funds</b>	13		-		-
				<u>259,693</u>	<u>282,139</u>

The financial statements were approved and authorised for issue by the Kirk Session

on 07/04/26 and are signed on their behalf by:

  
N McLeod (Session Clerk)



David Robertson (Convenor of Finance Committee)

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

## Notes to the Financial Statements

### Accounting Policies

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

### Basis of Preparation

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 Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public service entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### Funds

Funds held by the charity are classified as either restricted or unrestricted funds, defined as follows:

Restricted funds – 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.

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds have been set aside to be used for specific purposes as identified by the Trustees. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

### Income

All donations and gifts are included within income under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

### Expenditure

All expenditure is recognised on an accruals basis as the liability is incurred.

### Tangible Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £6,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. At present nothing falls into this category. 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:

Fixtures, fittings and office equipment – 3 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 The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate. The organisation is recognised as a charity by HM Revenue and Customs. Accordingly, no provision is made for taxation liabilities.

Notes to the Financial Statements (Continued)

	Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
	General	Designated	2025	2025	General	Designated	2024	2024
	2025	2025	2025	2025	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
<b>1 Donations and legacies</b>								
Offerings	66,386	-	-	66,386	78,060	-	-	78,060
Tax recovered on Gift Aid	29,362	-	-	29,362	7,800	-	-	7,800
Legacies	-	-	-	-	-	-	-	-
Organisations Income	-	10,691	-	10,691	-	8,264	-	8,264
Donations	9,730	2,439	1,345	13,514	6,854	2,252	2,995	12,101
	<u>105,478</u>	<u>13,130</u>	<u>1,345</u>	<u>119,953</u>	<u>92,714</u>	<u>10,516</u>	<u>2,995</u>	<u>#####</u>
<b>2 Other trading activities</b>								
Use of Premises	13,053	-	-	13,053	18,742	-	-	18,742
	<u>13,053</u>	<u>-</u>	<u>-</u>	<u>13,053</u>	<u>18,742</u>	<u>-</u>	<u>-</u>	<u>18,742</u>
<b>3 Investment income</b>								
Deposit interest	9,077	-	-	9,077	13,344	464	-	13,808
	<u>9,077</u>	<u>-</u>	<u>-</u>	<u>9,077</u>	<u>13,344</u>	<u>464</u>	<u>-</u>	<u>13,808</u>
<b>4 Charitable activities</b>								
Weddings & Funerals	3,070	-	-	3,070	690	-	-	690
Ukraine project grant income	-	-	7,850	7,850	-	-	12,000	12,000
Garden Room income	-	42,288	-	42,288	-	36,007	-	36,007
Vine leaf income	-	260	-	260	-	520	-	520
Other income	1,850	903	-	2,753	-	1,149	-	1,149
	<u>4,920</u>	<u>43,451</u>	<u>7,850</u>	<u>56,221</u>	<u>690</u>	<u>37,676</u>	<u>12,000</u>	<u>50,366</u>
<b>Total income</b>	<u>132,527</u>	<u>56,581</u>	<u>9,195</u>	<u>198,303</u>	<u>125,490</u>	<u>48,656</u>	<u>14,995</u>	<u>189,141</u>

Other unrestricted income represents donations for Sunday teas, congregational lunches and income from our annual Chinese New Year dinner.

## Notes to the Financial Statements (Continued)

	Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
	General 2025 £	Designated 2025 £	2025 £	2025 £	General 2024 £	Designated 2024 £	2024 £	2024 £
<b>5 Analysis of Expenditure</b>								
<b>Raising funds</b>								
Investment Manager's fees	-	-	-	-	-	-	-	-
Offering envelopes	320	-	-	320	254	-	-	254
<b>Total Costs of Generating Funds</b>	<b>320</b>	<b>-</b>	<b>-</b>	<b>320</b>	<b>254</b>	<b>-</b>	<b>-</b>	<b>254</b>
<b>Charitable Activities</b>								
Giving to Grow	73,335	-	-	73,335	71,924	-	-	71,924
Presbytery Dues	1,702	-	-	1,702	1,497	-	-	1,497
Minister's Expenses	1,875	-	-	1,875	1,657	-	-	1,657
Pastoral expenses	-	2,621	-	2,621	-	1,081	-	1,081
Pulpit and organ supply	1,324	-	-	1,324	300	-	-	300
Salary costs	31,585	16,849	-	48,434	27,623	14,330	-	41,953
Chinese New Year expenses	-	546	-	546	-	672	-	672
Flower fund expenses	-	974	-	974	-	1,168	-	1,168
Garden Room running costs	-	13,771	-	13,771	-	12,657	-	12,657
Building repairs and running costs	7,567	1,793	-	9,360	7,327	5,118	-	12,445
Heating and lighting	17,524	-	-	17,524	12,229	-	-	12,229
Insurance	6,004	-	-	6,004	5,702	-	-	5,702
Council Tax	968	-	-	968	2,028	-	-	2,028
New and major building projects	-	11,186	-	11,186	-	5,590	-	5,590
Church Office Expenses	5,190	-	-	5,190	3,804	-	-	3,804
IT upgrade	-	-	-	-	191	-	-	191
Memorial vine expenses	-	228	-	228	-	-	-	-
Other Expenses	-	10,094	-	10,094	-	6,332	-	6,332
Ukraine project costs	-	-	17,083	17,083	-	-	15,414	15,414
Water rates	-	-	-	-	3,841	-	-	3,841
New organ	-	-	-	-	-	29,524	-	29,524
Independent Examiner's Fee	1,552	-	-	1,552	1,452	-	-	1,452
<b>Total Charitable Activities</b>	<b>148,625</b>	<b>58,063</b>	<b>17,083</b>	<b>223,770</b>	<b>139,575</b>	<b>76,472</b>	<b>15,414</b>	<b>231,461</b>
<b>Total</b>	<b>148,944</b>	<b>58,063</b>	<b>17,083</b>	<b>224,090</b>	<b>139,829</b>	<b>76,472</b>	<b>15,414</b>	<b>231,715</b>

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

### Notes to the Financial Statements (Continued)

	2025	2024
	£	£
<b>6 Staff Costs and Numbers</b>		
Salaries and wages	47,025	40,729
Social Security costs	-	-
Employer Pension costs	1,409	1,224
<b>Total</b>	<u>48,434</u>	<u>41,953</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2025	2024
	#	#
Administrative support	1	1
Garden Room staff	1	1
Music Staff	1	1
Pastoral Support	1	1
Premises maintenance	2	2
<b>Total</b>	<u>6</u>	<u>6</u>

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.

### 7 Trustee Remuneration and Related Party Transactions

During the year two members of the Kirk Session received payments for their employment. Lucy Murphy, received £5,996 (2024: £5,327) for working as office administrator during the year. John Anderson received £4,735 (2024: £4,301) for his work as Church organist. The Minister also received £415 (2024: £3,685 to cover Travelling Expenses and Council Tax costs.

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.

During the year a total of £14,517 (2024: £13,752) was donated to the general fund by trustees and £0 (2024: £940) was donated to the restricted Ukraine fund.

### 8 Tangible Fixed Assets

	Buildings	Computer equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2025	-	-	-
At 31 December 2025	-	-	-
<b>Depreciation</b>			
At 1 January 2025	-	-	-
At 31 December 2025	-	-	-
<b>Net Book Values</b>			
At 1 January 2025	-	-	-
At 31 December 2025	<u>-</u>	<u>-</u>	<u>-</u>

## Notes to the Financial Statements (Continued)

<b>9 Investments</b>		<b>2025</b>	<b>2024</b>		
		<b>£</b>	<b>£</b>		
Market Value at 1 January		47,925	44,454		
Unrealised gain/(loss) on investments		3,340	3,471		
Market value at 31 December		<u>51,265</u>	<u>47,925</u>		
Investments at cost at 31 December		<u>13,282</u>	<u>13,282</u>		
The following investments are held:					
CofS Investors Trust Growth Fund (General)	6,170 units	42,450	39,365		
CofS Investors Trust Income Fund (Lunch Club)	774 units	<u>8,816</u>	<u>8,560</u>		
		<u>51,265</u>	<u>47,925</u>		
<b>10 Debtors</b>		<b>2025</b>	<b>2024</b>		
		<b>£</b>	<b>£</b>		
Gift Aid Tax Refund due		1,463	31,430		
Other debtors		-	-		
Note: gift aid debtor is an estimated figure		<u>1,463</u>	<u>31,430</u>		
<b>11 Creditors</b>		<b>2025</b>	<b>2024</b>		
		<b>£</b>	<b>£</b>		
Accruals – General Fund		(5,357)	(3,691)		
Payroll creditors		(1,661)	(476)		
Wedding deposits		-	-		
		<u>(7,018)</u>	<u>(4,167)</u>		
<b>12 Analysis of net assets between funds</b>					
	<b>General funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total Funds</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	-	-	-	-
Investments	42,450	8,816	-	-	51,265
Current Assets	95,969	104,925	14,550	-	215,444
Current Liabilities	(7,018)	-	-	-	(7,018)
	<u>131,401</u>	<u>113,741</u>	<u>14,550</u>	<u>-</u>	<u>259,692</u>
	<b>General funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total Funds</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	-	-	-	-
Investments	39,365	8,560	-	-	47,925
Current Assets	88,706	127,237	22,438	-	238,381
Current Liabilities	(4,167)	-	-	-	(4,167)
	<u>123,904</u>	<u>135,797</u>	<u>22,438</u>	<u>-</u>	<u>282,139</u>

**Notes to the Financial Statements (Continued)**

**13 Movements in Funds**

	At 1 Jan 2025						At 1 Jan 2024					
	Income	Expenditure	Transfers	Investment	Gain/(Loss)	At 31 Dec 2025	Income	Expenditure	Transfers	Investment	Gain/(Loss)	At 31 Dec 2024
	£	£	£	£	£	£	£	£	£	£	£	£
<b>Endowment Funds</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restricted Funds</b>												
Ukraine Fund	22,438	9,195	(17,083)	-	-	14,550	22,857	14,995	(15,414)	-	-	22,438
<b>Designated Funds</b>												
900 Fund	-	-	-	-	-	-	10,923	1,000	(840)	(11,083)	-	-
Chinese Dinner	976	903	(546)	(1,333)	-	-	500	1,148	(672)	-	-	976
Fabric Fund	8,493	-	(11,186)	10,000	-	7,307	14,083	-	(5,590)	-	-	8,493
Flower Fund	602	1,096	(974)	-	-	724	768	1,002	(1,168)	-	-	602
Garden Room fund	5,000	42,288	(23,491)	(18,797)	-	5,000	6,531	36,007	(25,843)	(11,695)	-	5,000
Ministry Fund	100,800	1,603	(11,771)	(10,000)	-	80,632	136,897	770	(36,867)	-	-	100,800
<b>Organisations</b>												
Lunch Club	12,568	5,387	(5,671)	-	256	12,540	11,708	4,319	(3,036)	(500)	77	12,568
Toddler Group	2,566	1,167	(866)	(200)	-	2,687	2,026	1,223	(663)	-	-	2,566
Garden Club	3,828	2,824	(2,538)	-	-	4,114	3,077	1,976	(1,225)	-	-	3,828
Art Group	944	1,313	(1,018)	(500)	-	739	801	1,211	(568)	(500)	-	944
<b>Unrestricted Funds</b>												
Gen. Reserve Fund	101,759	-	-	-	-	101,759	101,759	-	-	-	-	101,759
General Fund	22,145	132,527	(148,944)	20,830	3,085	29,643	9,312	125,490	(139,829)	23,778	3,394	22,145
	123,904	132,527	(148,944)	20,830	3,085	131,402	111,071	125,490	(139,829)	23,778	3,394	123,904
<b>Total funds</b>	<b>282,139</b>	<b>198,303</b>	<b>(224,090)</b>	<b>-</b>	<b>3,341</b>	<b>259,693</b>	<b>321,242</b>	<b>189,141</b>	<b>(231,715)</b>	<b>-</b>	<b>3,471</b>	<b>282,139</b>
	135,797	56,581	(58,063)	(20,830)	256	113,742	187,314	48,656	(76,472)	(23,778)	77	135,797

## **Notes to the Financial Statements (Continued)**

### **Purposes of Restricted Funds:**

#### **Restricted Ukraine project fund**

In April 2022 Duddingston Kirk set up a restricted fund to support Ukrainian refugees to live in the parish. Donations to this fund are restricted for this purpose. Should the fund no longer be required any remaining funds will be transferred to Christian Aid for their work with refugee communities wherever the need is greatest at that time.

In 2025 we decided that our appeal had raised sufficient funds to support our families for the foreseeable future. The fund stopped accepting donations. As we think about winding up this fund, we donated £5,000 to Christian Aid's Ukraine emergency appeal in October 2025. We are currently still financially supporting one family but we expect this support to come to an end in 2026.

### **Purposes of Designated Funds:**

**900th fund-** a fund to spend on marking the 900th anniversary of Duddingston Kirk in 2024. The fund was closed at the end of the 900th year and remaining funds transferred to the General Fund

**Fabric Fund-** for repairs and maintenance of church property and for significant purchases of equipment. In 2025 we upgraded and installed security cameras and alarms across all our properties.

**Flower Fund-** to hold donations to the Kirk flowers and flower expenses

**Garden Room fund-** holds all income and expenses from the Garden Room. The fund should hold sufficient funds to cover running costs and potential repairs and improvements, any remaining surplus is transferred to the General Fund.

**Ministry Fund-** to support the pastoral work of the Church in the local community

**Organisations:** The church organisations funds are held for the purposes of the relevant organisations.

**Chinese Dinner-** A small group within the Church, led by a member from Taiwan, hold a Lunar New Year celebration meal each year. Funds have previously been held for specific purposes, but from 2025 any surplus is donated to the General Fund. This fund is therefore closed in 2025.

## Duddingston Kirk (Church of Scotland), Edinburgh Notes to the Financial Statements (Continued)

<b>14 Collections for Third Parties</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations to Christian Aid	3,406	1,661
Lunch Club collection for CHAS	220	-
Craft Fair / Riding of the Marches	209	536
Watchnight service- Fresh Start	187	-
Watchnight service- Mary's Meals	187	-
	<u>4,208</u>	<u>2,197</u>

### 15 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. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

### 16 Related Charities

Dr Neil's Garden Trust (SC028097) is a related Charitable Company, as the Kirk Session of Duddingston Kirk can nominate five of the nine Directors, and Kirk Session nominated Members in aggregate have an equal voting weight to the aggregate of Ordinary Members of the Charitable Company.

Jock Tamson's Gairden (SC050428) is also a related party as the Kirk Session of Duddingston Kirk can nominate four of its nine Trustees.

Electricity is supplied to both charities by Duddingston Kirk and charged based on meter readings. Dr Neil's Garden paid £56 in 2025 and Jock Tamson's Gairden paid £210.

Jock Tamson's Gairden maintain the Kirk grounds and are paid £250 per month. This is comparable with previous charges from a 3rd party gardening company.

Both charities made a donation of £200 to Duddingston Kirk in 2025.

Edinburgh: Duddingston Richmond Craigmillar Parish Church of Scotland  
Annual accounts for year ended 31st December 2025

**Appendix**

**FUNDS HELD BY THE GENERAL TRUSTEES ON BEHALF OF THE CONGREGATION**

	2025 £	2024 £
Capital Account	-	-
Revenue Account	2,152	2,061
Temporary Account	-	-