

Edinburgh City Mission SCIO
Report and Financial Statements
for the year ending
31 December 2025

Charity Number: SC050644

Edinburgh City Mission SCIO
Trustees' Annual Report
For the year ending 31 December 2025

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Edinburgh City Mission SCIO
Trustees' Annual Report
Year ending 31 December 2025

The Trustees present their annual report and the financial statements of the charity for the year ending 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 constitution, 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 (FRS 102).

Purposes and Activities

The aims of the charity are to share the Gospel of Jesus Christ in words and action and engage in poverty relief among the inhabitants of Edinburgh and the surrounding area, particularly in deprived communities; this is demonstrated throughout all our ministries.

Strategy

To achieve these objectives in 2025, we pursued the following strategic goals:

1. Stimulate mission by increasing our visibility and encouraging individual Christians and churches to prioritise prayer for mission, to care for their neighbours in their local community and to impact their communities with the gospel (in word and deeds).
2. Strengthen mission by coming alongside churches who are engaged in community outreach and create missional opportunities for individual Christians to step into mission.
3. Encourage churches and individuals to focus their outreach on those experiencing deprivation, exclusion and/or isolation, and help integrate them into local churches.
4. Grow and equip our team and volunteers through induction, support and training.
5. Strengthen key partnerships and create new key partnerships.
6. Foster Christian unity by working with a broad spectrum of churches and encourage them to love, support and pray for one another.

Public Benefit

The charity provides direct public benefit through sharing the Gospel of Jesus Christ and in the relief of poverty.

Achievements and Performance

2025 marked a pivotal year of transition for the Mission. We continued to deliver vital outreach services across Edinburgh, responding to the realities of deprivation, exclusion, and isolation. Our team demonstrated exceptional commitment, walking alongside some of the city's most marginalised people while faithfully sharing the hope found in the Gospel of Jesus Christ.

Our long-established projects and church-based outreaches have matured into vibrant ministries, underpinned by dedicated, well-equipped volunteers. With these initiatives now flourishing, the Mission has been able to turn its focus outward—preparing to pioneer new expressions of outreach in areas of greatest need.

Director of Outreach

The Director of Outreach, Hannah Freeman, joined Edinburgh City Mission at the beginning of 2025 during a significant period of organisational change. This post assumed leadership of the Salaam Team, Two's Company, and the Community Engagement Team, while working closely with the Director of Operations and Director of Partnerships to shape a refreshed strategic direction. A key contribution of Director of Outreach was the development of the outreach model within the seven-year strategic plan, defining how services would be delivered across the ministry streams of wellbeing, education, chaplaincy, and community outreach. This work supports the transition towards community-based hubs, clearer ministry structures led by Mission Workers, and a more integrated approach to delivery and funding.

A central focus throughout the year was guiding staff through structural and cultural change including foodbanks, clothing banks, and conversational cafés. These transitions were handled with careful planning and intentional exit strategies to ensure continuity beyond Edinburgh City Mission's direct involvement. The Director of Outreach worked closely with teams and partner churches to ensure these services were sustainably embedded locally, resulting in each foodbank, clothing bank, and café continuing to operate today as an independent and stable expression of the impactful ministry developed by Edinburgh City Mission.

Outreach and activities supporting the Edinburgh community

Foodbank+

In 2025, we partnered with local churches and volunteers to operate three Foodbank+ venues, providing food and essential toiletries to individuals and families facing acute hardship arising from illness, family breakdown, homelessness, benefit delays, and other challenging circumstances.

> **5559 vouchers were used in the Foodbank+ network in 2025 (providing food for 11,029 people).**

Beyond addressing immediate material needs, Foodbank+ offers a place of welcome where guests can access emotional and spiritual support. Through a listening ear, prayer, encouragement, and practical signposting to relevant agencies and services, we seek to respond holistically to each person's situation.

Feedback from guests consistently highlights the sense of care, dignity, and community they experience—often at a time when they feel most vulnerable.

Through periodic surveys, we were able to hear the issues that create the need to access the support we provide and the impact they have in people's lives.

Respondents reported the top reasons for using the foodbanks throughout the year to be:
1. Budgeting issues (23.7%)
2. Homelessness (21.4%)
3. Benefit delays (11.2%)
4. Other (10.4%)
5. No recourse to public funds (9.7%)
6. Debt (8.5%)

"A huge difference when things seemed hopeless. Having food to feed my children felt like the only positive thing in my week and I could not have got through weeks without the help and support. Also the positive interactions with staff and volunteers"

Respondents reported they:
- received the food they needed (100%)
- felt valued and respected (72.2%)
- felt more positive because of the support they received (50%)
- found it helpful to pray and discuss spirituality and faith (31.3%)

"I got the food I needed and talked about my health. I felt listened to and more positive. As a result, I feel valued and respected. The ECM worker enabled me to call NHS to update them about my circumstances. We also talked about spirituality and faith."

The Mission had operated a foodbank referral system for several years but, following a review, the decision was taken to simplify the referral and monitoring process to facilitate, as much as possible, a frictionless pathway for the service users.

With our partner churches and volunteer teams thriving at the foodbanks and confidence in their ability to continue with minimal support, we began the process of handover with the goal of the foodbanks being self-reliant by the end of the year. This transition and handover were successfully accomplished with no disruption to the services provided.

Clothesbank+

Clothesbank+ was run in partnership with Central Church, Tollcross. Mid-year, a successful withdrawal and handover was achieved in preparation for our move to an integrated hub model of ministry. The Clothesbank continues to meet the needs of some of the most deprived people in the city.

> **>8,000 items of clothing and 428 vouchers used between January and June 2025, averaging ~19 items/person.**

Often due to multiple reasons and complex circumstances, many of the guests have very few possessions, sometimes only the clothes they wear. The Clothesbank+ is not just meeting a material need but restoring dignity through choice and care.

Men's Worker

The majority of those accessing the Foodbank+ are men, caught in a cycle of poverty, homelessness and addiction and, consequently, suffering from poor physical and mental health. The men's worker came alongside these men offering pastoral support, accountability and encouragement. Practical support through signposting or referral also helped them access the services they need and discover a path out of their current circumstances. The message and hope of the Gospel is a foundation to these relationships and proved to be transformational in the lives of the men. Working part-time, the men's worker typically engaged with around 12 men a week, following up one-on-one with up to 6/week.

The Care Van

The Care Van operates in partnership with Bethany Christian Trust, lunchtime and evenings throughout the year, providing hot drinks and food, blankets and clothing, care and support to those who are homeless and marginalised in Edinburgh.

"On the Care Van, we offer more than just practical support; we offer a listening ear, a warm smile, and a reminder that our guests are valued. It's a privilege to be part of their journey, even in a small way, and it reaffirms my belief that compassion and understanding are powerful forces for change. Giving time, without judgment, is a simple act — but for many, it can mean everything."

Edinburgh City Mission's Care Van Coordinator organises and manages the evening rota for volunteer teams from around forty local churches across Edinburgh and the Lothians.

An average of 48 guests were served every night, ~17,500/year, up ~30% from 2024.

An Open Hand

An Open Hand helps families create positive, happy memories around birthday celebrations without the stress and strain of financial challenge. An Open Hand provides parents in severe hardship with a bespoke present for their children's birthday and books, stationery and games for each child in the family.

Established in 2021 as a partnership project with Greenbank Parish Church, An Open Hand became its own charity in September 2025.

Two's Company

"She makes me feel seen and heard...She makes me feel like a person not an object to pity."

Our Two's Company project, in partnership with Linking Lives UK, coordinates befriending relationships for older people facing loneliness and isolation, resulting from bereavement, declining health and mobility, anxiety and depression. Working with churches, Two's Company recruits, trains and equips volunteers to befriend and support the most isolated and lonely. Befriending matches can bring hope, connection and companionship to each member of the Two's Company scheme. In 2025, Two's Company made 17 befriending matches, an increase of 13% on the previous year.

"...he is the only person who comes to see me."

Feedback from scheme members about their befrienders is overwhelmingly positive:

- I trust my befriender and feel safe with them (100%)
- I feel supported and uplifted, emotionally, spiritually and physically as a result of being befriended (80%)
- I have seen transformation in my wellbeing and mood (80%)
- I feel more valued and connected and have an advocate as a result of being befriended (80%)

"I do feel more valued, I feel like I'm important to her, she treats me as though I'm the only person who is important, I don't feel like I'm nothing."

"My befriender makes me feel like I'm important to them…My befriender's attitude towards me is amazing…she makes me laugh and I make her laugh. I tell stories from when I was a little girl and she is interested in that!"

Bringing the scheme members into a wider community is a critical part of Two's Company. All of our befrienders have had spiritual conversations with their scheme members, sharing the hope of the Gospel message with them.

- I pray for my scheme member regularly (90%)
- I have prayed with my scheme member 1-3 times (50%); I have prayed with my scheme member >5 times (10%)
- I have read the bible with a scheme member (30%)
- I have a conversation about faith and spirituality with my scheme member (100%)

"I have seen transformation in my wellbeing and mood. I get excited on the Thursday, knowing someone is coming on Friday, it gets me in a good mood…"

Salaam

In early 2025, Salaam, Edinburgh City Mission's ministry to newcomers, celebrated its fifth birthday. Throughout the year, it continued to encourage and equip local churches to reach out in welcome to New Scots (refugees, people seeking asylum and other migrants). Spaces of belonging continued to be created through two Conversation Cafés, the Salaam Befriending Programme, a Peaced Together Course and the Summer Women's Group. In January, the work of Salaam's Peaced Together Craft Groups was highlighted on BBC's Songs of Praise. At the end of May, Salaam collaborated with other groups in the city to organize a Ceilidh as part of the celebrations marking the 900th anniversary of the founding of Edinburgh, which 120 people, including 30–35 volunteers, attended. Two training events were offered to volunteers, How to be trauma informed, and The rights and entitlements of New Scots. At Christmas, 30 gift vouchers were given to those attending the Mustard Seed Conversation Café and 11 to participants in the Salaam Befriending Programme. The Mustard Seed volunteers produced a leaflet telling the story of the Nativity in simple English that they gave out along with the gift voucher.

Conversation Cafés

The Mustard Seed English Conversation Café ran throughout the year and the Conversation Café at Central ran until the summer. There was an average of around 30 participants a week at both cafés, which were places for News Scots to come together to practise English and to meet new people from many countries and cultures. Topics including food, shopping, culture, health, politics and wellbeing – among others – created opportunities for questions, discussion and, to build confidence with new friends.

"The Café helps me feel brave."

"I have learned how to chat with confidence."

Conversation Café Participants

Mustard Seed Café welcomed participants from 17 countries: Hong Kong, Sudan, Kurdistan, Iran, Morocco, Syria, Vietnam, Indonesia, Peru, Uganda, Egypt, Nepal. Eritrea, Poland, Yemen, Japan, and Afghanistan . Fifty-one new people were welcomed to the Central café, adding to the 76 who began attending in 2024. They came from over 22 countries, including Sierra Leone, Somalia, Sudan, Eritrea, Syria and Ukraine.

Changes to Edinburgh City Mission staffing meant that both the Conversation Café partnerships ended by the end of 2025. However, volunteers in both churches have continued to run the cafés by themselves.

Salaam Befriending

Twelve New Scots were matched with local Christian Volunteer Befrienders in 2025. There were 131 meetings between Befrienders and their New Scot friends, corresponding to 264.5 volunteer hours.

"My befriender helps me feel comfortable and relaxed. I told her about everything in my life, and she tells me everything. She is like someone from my own culture. She listens to me with all her senses not just her ears. We are sharing our life. I ask her to correct my English and tell me new words."

"The most important thing is that I have a friend now."

"Our befriender invited us to her home and that was our first visit to a Scottish home."

New Scot Friends

New Scot friends expressed high levels of satisfaction with their befriending match, with 100% of New Scot friends who left the programme in 2025 and whose data was collected reporting that they were very satisfied with their match. The Befrienders also appreciated the contact with newcomers, learning from their experiences and enjoying their company.

"I've loved watching my New Scot friend blossom."

"I am getting a clear reminder of the challenges people face – it confronts me."

Salaam Volunteer Befrienders

In September 2025, Salaam joined forces with Two's Company Befriending, Bethany's Passing the Baton programme and Friends International to host a half day conference on Christian Befriending. Mairi Giles from Christians Against Poverty was the main speaker and twenty-five people attended. Feedback was positive, which attendees highlighting the stories of transformation in Mairi's talk and the work the Lord was doing through befriending schemes in the city in their feedback.

Peaced Together

One Peaced Together Course was delivered in 2025 in partnership with St James' Goldenacre Scottish Episcopal Church. Nine women from seven countries participated (Uganda, Somalia, Ukraine, Hong Kong, Sudan, Syria (Kurdistan) and Turkey, with a team of seven women recruited from the Church. Over eleven weeks participants worked on crafts and discussed topics such as beauty in brokenness, thankfulness, hope and courage, and peace with the past.

"So much of my life is about working and earning enough money, but this place is about my soul. It is good for my soul."

"Everyone is welcoming, friendly, and supportive, and helped me gain my confidence. The activities helped increase my concentration. I got a sense of belonging."

"The highlights were love, encouragement, friendship, and interesting craft skills. It helped me be more active and more confident and think about peace with my past."

Peaced Together Participants

Summer Women's Group

The sixth annual Summer Women's Group ran over the six weeks of the school holidays, offering a bi-weekly mixture of online English sessions and in-person picnics. Twenty-four women attended at least once, from ten countries: Afghanistan, Hong Kong, Ukraine, Somalia, Algeria, Syria, Sudan, Kurdistan, Iran and Iraq, and there were four local volunteers.

Informal Support

Throughout 2025, Salaam Team Members continued to support individual New Scots and New Scot families as they faced challenging situations. Support was offered to access Edinburgh Leisure's gym membership for relocated people, to make an application to the Scottish Welfare Fund, to make an insurance claim, to apply to Edinburgh college, to contact the NHS, to access furnishing offered by Fresh Start, to sort out a council tax bill, among other issues. Occasionally prayer was offered and gratefully received.

Our volunteers

Our work would not be possible without the skill, generosity, and commitment of our many dedicated volunteers. We thoughtfully recruit and train and equip our volunteers for the outreach they undertake, though we acknowledge it is ultimately each volunteer's personal faith and passion for sharing the Gospel that best equips and drives their service to Edinburgh City Mission and the people of Edinburgh. We extend our deepest gratitude to our volunteers.

City Mission Movement

We belong to the City Mission Movement, a network of independent city mission organisations in the UK and Ireland, with the aim of strengthening fellowship and providing support to one another.

Financial Stability and Organisational Changes - 2026

During 2026, the Board of Trustees has undertaken a review of Edinburgh City Mission's financial position and operating model. The review identified the need to reduce expenditure and ensure that the organisation is financially sustainable, operationally effective and appropriately resourced for the future.

As part of this process, the current establishment of 11 posts has been reduced by six posts, resulting in a new structure of five posts: one Chief Executive, three Mission Workers and one Operations Officer.

The revised structure will enable the organisation to focus its resources on its core mission and outreach priorities, while operating in a more efficient, flexible and sustainable way. Mission Workers will have broader responsibilities across outreach and will also contribute to fundraising and income development.

These changes are intended to establish a more financially sustainable and effective organisation, ensuring that Edinburgh City Mission can continue to deliver its charitable purpose while creating a stronger foundation for future growth and the development of the Community Hub strategy.

Financial Review

Principal funding sources

The principal funding sources are donations from individual supporters and grants from Trusts and other grant-making bodies, along with continued use of historically received large legacies.

Financial position

The charity ended the year with a deficit of £130,816 (2024: deficit of £123,868). Available reserves at the end of 2025 were £212,440 (2024: £283,701), made up of General unrestricted funds of £153,072 (2024: £170,312), and designated reserve funds of £59,368 (2024: £113,389).

Funding received for a specific purpose and held in restricted funds (see note 15 of the Accounts) was £22,740 at 31 December (2024: £78,895). The value of fixed assets in the designated asset reserve was £111,396 (2024: £114,796).

The deficit incurred this year and in previous years reflects the decision to utilise in full generous legacies received in 2021 and 2022 for outreach activities and staff to deliver our outreach program.

Taxation

Edinburgh City Mission is a registered charity and is recognised as such by HMRC for taxation purposes.

Investment policy:

The charity holds an investment property. This investment is reviewed on a regular basis and is held at fair value.

Other funds were held in cash throughout the reporting period and were therefore not subject to an investment policy (social, environmental, and ethical). Edinburgh City Mission banks with Triodos Bank whose ethos is positive, sustainable banking.

Reserves Policy and Going Concern

The Trustees hold reserves to meet 3 months operating expenditure and 3 months of salary costs for which external funding has not been secured. These reserves of £59,368 (2024: £113,389) are held in the designated reserve fund. The Trustees have reviewed the financial position of the charity and the commitments going forward and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

The Trustees are of the view that the charity is a going concern.

Risks and uncertainties

The Trustees are responsible for identifying and managing the key risks faced by the charity and are satisfied that appropriate procedures are in place to identify and minimise these.

The main risk to the charity remains ongoing funding to deliver current and planned outreach services. A new fundraising strategy is in place and the Trustees are confident this will generate sufficient funds to sustain the outreach activity of Edinburgh City Mission.

Through the provision of external expert, professional services, an updated, comprehensive set of employment and health and safety policies, IT and security infrastructure, and a robust financial system are in place.

The Trustees are satisfied that adequate controls are in place to ensure that all financial transactions are properly authorised and that the activities of the charity are in accordance with the aims and purposes. Appropriate insurances are in place for the risks relating to property, employer and public liability.

Future Plans

Edinburgh City Mission's strategy will continue to be reviewed in response to its charitable purpose and the changing needs of communities across Edinburgh.

Over the next seven years, the mission aims to develop a city-wide network of community hubs alongside its existing outreach. Located in areas of significant need, identified through community engagement, missional opportunity and deprivation indicators (SIMD), the hubs will provide welcoming spaces for practical support, wellbeing, education, worship, outreach and discipleship.

The hubs will provide a local base from which Mission Workers can build long-term relationships, share the Gospel and work in partnership with churches, agencies and local communities.

As an early opportunity within this strategy, on 1st September 2026 Edinburgh City Mission took over the use of a bowling green in Stenhouse, an area of significant deprivation, for an annual cost of £50. This provides an opportunity to establish a local community presence and develop our first hub model of support.

Reference and Administrative Details

Charity name: Edinburgh City Mission
Charity Registration Number: SC050644

Principal Office: 7 Washington Lane, Edinburgh, EH11 2HA

Trustees: The Trustees and Officers serving during the year and since the year end were as follows:

Rev. Richard Cornfield (resigned March 2025)
Christopher de Waal (appointed January 2026)
Malcolm L. McGregor (resigned June 2026)
Emma Macleod (resigned August 2025)
Edmund Saunders
Graham Oxburgh CA
Katie Bogie (resigned December 2025)
Dr Toyin Adenugba-Okpaje (appointed January 2026, resigned July 2026)

Key Management Personnel: Following the departure in March 2025 of Duncan Cuthill, the chief executive, a Senior Leadership Team of Alan Finlay, Hannah Freeman and Elisabeth Brown managed the organisation.

Independent Examiner:
Ralph Tiffin FCA
19 Melville Court
Croft Stret
London
SE8 5DR

Bankers:
Triodos Bank UK
Deanery Road
Bristol
BS1 5AS

Solicitors:
J. & H. Mitchell
51 Atholl Road
Pitlochry
PH16 5BU

Structure, Governance and Management

Governing document:

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), registered at the Scottish Charity Regulator on 18 December 2020. It replaced the previous charity Trustees for Edinburgh City Mission, which was a registered charity from 3 June 1887. The SCIO is governed by a Board of Trustees, all of whom are also members of the SCIO, the SCIO's Constitution and a Statement of Faith.

Recruitment and appointment of Trustees and Members:

The Trustees (who are also the Members) have been appointed on the basis of the stewardship they can provide to Edinburgh City Mission, including the range of professional, business, and spiritual skills and insights needed to govern and operate the charity. The Board is responsible for the strategic direction of Edinburgh City Mission and oversight of its activities and performance. All Trustees serve on a voluntary basis. They are appointed for a maximum period of six years subject to the conditions set out in the Constitution. New Trustees are appointed by the existing Trustees.

The contribution of the Trustees is vital to the work of Edinburgh City Mission, and we acknowledge and thank the Trustees for their dedicated and faith-filled fulfilment of their roles as stewards of Edinburgh City Mission. We particularly wish to note our appreciation to those Trustees who have resigned in 2025 - 2026 - especially to Malcolm McGregor who stood down after six years' service to the Mission. Emma and Toyin stood down because of work commitments and Katie stood down because of her growing involvement with An Open Hand as a separate charity.

Trustees are recruited following recommendation by the existing Trustees and by personal invitation. Trustees will already be familiar with the charity's purposes and work, and they must fully support the charity's aims.

Trustees' and Members' induction and training
A new Trustee is provided with copies of current minutes and latest annual accounts.

Trustees are kept up to date with current issues affecting charities and Trustee responsibilities through information from organisations such as the Office of the Scottish Charities Regulator (OSCR). As required, Trustees will undergo any specific training required to enable them to discharge their responsibilities.

Organisational structure

The Trustees were responsible for the decisions relating to the legal, financial (including staff remuneration) and property decisions, and for ensuring high standards were maintained. The trustees met regularly throughout the year.

Throughout 2025 the day-to-day management of Edinburgh City Mission was the delegated responsibility of the Senior Management Team. Alan Finlay was appointed as Director of Operations in June 2024, Hannah Freeman was appointed Director of Outreach in December 2024 and joined the Mission in January 2025 and Elisabeth Brown was appointed Director of Partnerships in March 2025.

Alan left Edinburgh City Mission in July 2026 and Elisabeth left Edinburgh City Mission at the end of December 2025. We are delighted that Hannah has been appointed Chief Executive on 1st August 2026 and will be leading Edinburgh City Mission into the next chapter of our work.

The trustees wish to note their appreciation for the contribution that Alan and Elisabeth made at Edinburgh City Mission at such a pivotal moment of the mission and wish them well in future endeavours.

Statement of Trustees' Responsibilities

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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 business.

The Trustees are responsible for keeping proper accounting records which 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, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's Constitution. They are also responsible for safeguarding the assets of the charity and hence 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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

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

Approved by the Trustees on 28th September 2026..... and signed on their behalf,

Edmund Saunders _____

Edmund Saunders
Chairman & Trustee

Graham Oxburgh _____

Graham Oxburgh CA
Treasurer & Trustee

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 17 to 28.

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 Accounts Regulations. 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 8 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.

Ralph Tiffin BSc FCA
Chartered Accountant
19 Melville Court
Croft Street
London, SE8 5DR

Date 24 September 2026

Edinburgh City Mission SCIO
Statement of Financial Activities
Year ending 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restated Restricted Funds 2024 £	Total 2024 £
Income and Endowments from							
Donations and legacies	**1**	258,399	210,529	**468,928**	302,048	237,424	**539,472**
Charitable activities	**2**	249	5,000	**5,249**	133	-	**133**
Investment income	**3**	19,833	-	**19,833**	21,845	-	**21,845**
Total Income		278,481	215,529	**494,010**	324,026	237,424	**561,450**
Expenditure on:							
Raising Funds	**4**	14,983	2,377	**17,360**	4,527	1,444	**5,971**
Charitable activities	**5**	312,186	295,280	**607,466**	357,481	321,866	**679,347**
Total Expenditure		327,169	297,657	**624,826**	362,008	323,310	**685,318**
Net income/(expenditure)		(48,688)	(82,128)	**(130,816)**	(37,982)	(85,886)	**(123,868)**
Transfers between funds	**14**	(25,973)	25,973	**-**	(22,122)	22,122	**-**
Unrealised gain on revaluation of investment property		-	-	**-**	-	-	**-**
Net movement in funds		(74,661)	(56,155)	**(130,816)**	(60,104)	(63,764)	**(123,868)**
Reconciliation of funds							
Total funds brought forward		398,497	78,895	**477,392**	458,601	142,659	**601,260**
Total funds carried forward	**14**	323,836	22,740	**346,576**	398,497	78,895	**477,392**

The Statement of Financial Activities includes all gains and losses recognised in the year, and therefore a statement of recognised gains and losses has not been prepared.
All income and expenditure derive from continuing activities
The notes on pages 19 to 28 form part of these financial statements.

Edinburgh City Mission SCIO
Balance Sheet
As at 31 December 2025

Scottish Charity number: SC050644

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Fixed Assets							
Tangible fixed assets	9	1,396	-	**1,396**	4,796	-	**4,796**
Investment property	10	110,000	-	**110,000**	110,000	-	**110,000**
Total Fixed Assets		111,396	-	**111,396**	114,796	-	**114,796**
Current Assets							
Debtors	11	19,212	-	**19,212**	6,370	-	**6,370**
Cash at bank and in hand		214,143	93,226	**307,369**	320,830	175,889	**496,719**
Total Current Assets		233,355	93,226	**326,581**	327,200	175,889	**503,089**
Liabilities							
Creditors falling due within one year	12	(20,915)	(70,486)	**(91,401)**	(43,499)	(96,994)	**(140,493)**
Net Current Assets		212,440	22,740	**235,180**	283,701	78,895	**362,596**
Net Assets		323,836	22,740	**346,576**	398,497	78,895	**477,392**
The funds of the charity:							
Restricted income funds				**22,740**			78,895
Unrestricted Funds				**323,836**			398,497
Total charity funds	14			**346,576**			477,392

The notes at pages 19 to 28 form part of these financial statements.

The financial statements were approved and authorised for issue by the Trustees on 28th September 2026 and signed on their behalf by:

Graham Oxburgh

Graham Oxburgh CA
Treasurer & Trustee

Edinburgh City Mission SCIO
Notes forming part of the financial statements for the year ending 31 December 2025
Accounting Policies

Charity information
Edinburgh City Mission is a Scottish Charitable Incorporated Organisation (registered charity number SC050644, with its principal office at 7 Washington Lane, Edinburgh, EH11 2HA.

The aim of the Charity is to share the Gospel of Jesus Christ in words and action and engage in poverty relief among the inhabitants of Edinburgh and the surrounding area, particularly in deprived communities.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation
The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

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

Going Concern
The financial statements have been prepared on a going concern basis which assumes that the charity will continue in operational existence for the foreseeable future. The charity is in a net current and overall asset position and has a sufficient bank balance to support current operations. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, as there are sufficient funds to meet liabilities as they fall due, and the financial statements are therefore prepared on a going concern basis.

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

Income recognition
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Gift Aid
Gift Aid receivable is included in income when a claim has been made to HMRC.

Accounting Policies (continued)

Gifts in kind and donated services
Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects where the value can be quantified. The Mission regularly receives donations of food and clothing; however, this is not easily quantifiable, and its value is therefore not included in the accounts. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. In accordance with accounting standards the economic contribution value of volunteers is not measured in the accounts.

Expenditure and irrecoverable VAT.
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
Expenditure is classified under the following activity headings:
Expenditure on raising funds comprises costs associated with marketing, communications,social media, events organisation, and professional fees for fundraising assistance.
Expenditure on charitable activities comprises all costs associated with Mission Strengthener activities and direct ministry costs. The ministry areas of Edinburgh City Mission are: a networkof Foodbank+ branches and the Storehouse which supplies them; Clothesbank+, SoulFood meals (hot meals in community setting), Salaam which supports refugees and asylum seekers; Nations which strengthens ethic minority and foreign language fellowships, Two's Company which befriends the older and aging community and our family ministry that supports parents to buy birthday presents for their children, an Open Hand. The costs of supporting local churches, supporting clients and our partnership in running the Care Van are also included here. The Mission Strengthener time costs for the Grounded and Rooted ministries areincluded in the Foodbank+ salary cost due to the overlap of time between these ministries,
Other expenditure comprises costs associated with leadership and administration time along with professional fees in relation to these works.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible Fixed Assets
Tangible fixed assets costing over £1,000 under the cost model are stated at historical cost less accumulated depreciation and any accumulated losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation is provided on the cost or valuation less estimated residual value, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows: :

Fixtures and equipment 25% pa straight line
Motor Vehicles 20% pa reducing balance

Investment Property
The investment property is held at fair value calculated annually on a rental yield basis. Unrealised gains or losses are recognised through the statement of financial activities and the fair value of the investment property is included along with the value of the tangible fixed assets in the designated reserve.

Financial Instruments
Edinburgh City Mission only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities. They are recognised as follows:

Debtors & Prepayments: Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.
Creditors: Creditors are recognised where Edinburgh City Mission has a present obligation resulting from a past event that will or probably will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
Deferred income: Deferred income is recognised when funding terms specify a predetermined future project or role not yet commenced. It is released to cover the spending on the project or role when it is incurred.
Cash and cash equivalents: Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Taxation
The charity has been granted exemption from income tax under s505, Income and Corporation Taxes Act 1988 and from capital gains tax under s 145 of the Capital Gains Tax Act 1979.

Pension Scheme
The charity contributes to a Group Personal Pension Scheme for all but one employee and the pension charge represents the amounts payable by the charity to the scheme in respect of the year. The charity also pays into a personal pension fund for one employee. The assets of both schemes are held separately from those of the charity in independently administered funds. Both are direct contribution schemes with no further liability on the part of the Employer.

Edinburgh City Mission SCIO
Notes forming part of the financial statements for the year ending 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
1 Donations and Legacies						
Donations	115,687	10,959	**126,646**	118,922	39,144	**158,066**
Legacies	67,774	-	**67,774**	109,490	-	**109,490**
Trusts	66,992	199,570	**266,562**	54,494	198,233	**252,727**
Tax recovered on Gift Aid	7,946	-	**7,946**	19,142	47	**19,189**
	258,399	210,529	**468,928**	302,048	237,424	**539,472**
2 Income from Charitable Activities						
Edinburgh Council food funding	-	-	**-**	-	-	**-**
Government grants	-	5,000	**5,000**	-	-	**-**
Other charitable activities	249	-	**249**	133	-	**133**
	249	5,000	5,249	133	-	133
3 Investment income						
Income from rental properties	11,000	-	**11,000**	12,000	-	**12,000**
Bank & other interest	8,833	-	**8,833**	9,845	-	**9,845**
	19,833	-	**19,833**	21,845	-	**21,845**
Total income	278,481	215,529	**494,010**	324,026	237,424	**561,450**

4 Expenditure on Raising Funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restated Restricted Funds 2024 £	Total 2024 £
General marketing costs	1,113	-	**1,113**	3,032	**-**	**3,032**
Events & conferences	-	30	**30**	1,495	**1,444**	**2,939**
Professional fees & database management	13,870	2,347	**16,217**	-	**-**	**-**
	14,983	2,377	**17,360**	4,527	1,444	**5,971**

5 Charitable Activities 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restated Restricted Funds 2024 £	Total 2024 £
Direct ministry costs (excluding staff)	1,732	17,223	18,955	-	58,079	58,079
Staff costs	173,380	272,875	446,255	208,676	263,045	471,721
Cleaning & maintenance	6,931	500	7,431	9,041	3	9,044
Insurance	7,694	500	8,194	2,421	-	2,421
Heat & light	4,015	-	4,015	4,843	-	4,843
Rent & rates	32,686	591	33,277	31,578	-	31,578
Telephone & IT support	16,019	500	16,519	13,081	-	13,081
Professional fees	37,857	2,142	39,999	28,683	-	28,683
Training & Welfare	6,044	917	6,961	10,003	739	10,742
Other staff costs	-	-	-	470	-	470
Office expenses	4,128	29	4,157	11,513	-	11,513
Fees & subscriptions	6,201	3	6,204	7,980	-	7,980
Depreciation	3,400	-	3,400	5,930	-	5,930
Audit/Independent Examination & Statutory Accounts	12,099	-	12,099	12,400	-	12,400
Trustee expenses	-	-	-	201	-	201
Loss on disposal of fixed assets	-	-	-	10,661	-	10,661
General Expenses	-	-	-	-	-	-
	312,186	295,280	607,466	357,481	321,866	679,347
Total Expenditure	327,169	297,657	624,826	362,008	323,310	685,318

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

6 Net income/(expenditure)

Net income/(expenditure) is stated after charging:	2025 £	2024 £
Auditor/Independent Examiner's fees	9,699	10,000
Depreciation	3,400	5,930
Loss on disposal of fixed assets	-	25,163

2025 costs include £7,699 additional audit fees for the 2024 financial year.

7 Staff costs and remuneration of key management personnel

Staff costs 2025	2025	2024
Staff salaries:	£	£
Mission Strengtheners	217,714	233,667
Leadership & administration	114,218	116,528
Marketing & comminications	59,761	69,316
Employer's National Insurance	32,184	32,767
Employer's Pension	22,378	19,443
Total staff costs 2025	446,255	471,721

	2025	2024
Average number of employees:	#	#
Mission Strengtheners	11	10
Leadership & administration	3	3
Marketing & comminications	3	3
	17	16

No employee received emoluments above £60,000 (2024: no employee). Salaries paid to key management personnel (Chief Executive officer and Senior Management Team) in the year totalled £126,060 (2024 (Chief Executive Officer only): £49,157).

8 Trustee Remuneration and Related Party Transactions

During the year, no trustees received remuneration or any benefit in kind (2024: none). No trustees received reimbursement of travelling expenses (2024: 1 trustee, £189).
There were £1,140 (2024: £1,515)donations from Trustees to the charity.

Edinburgh City Mission SCIO
Notes forming part of the financial statements for the year ending 31 December 2025

9 Tangible Fixed Assets	Furniture & equipment 2025	Motor vehicles 2025	Total 2025	Furniture & equipment 2024	Motor vehicles 2024	Total 2024
Cost	**£**	**£**	**£**	**£**	**£**	**£**
At 1 January	22,312	-	**22,312**	38,464	25,757	**64,221**
Additions	-	-	**-**	-	-	**-**
Disposals	-	-	**-**	(16,152)	(25,757)	**(41,909)**
At 31 December	22,312	-	**22,312**	22,312	-	**22,312**
Accumulated Depreciation						
At 1 January	17,516	-	17,516	21,466	6,866	28,332
Charge for year	3,400	-	3,400	5,300	630	5,930
Depreciation on disposal	-	-	-	(9,250)	(7,496)	(16,746)
At 31 December	20,916	-	**20,916**	17,516	-	**17,516**
Net Book Value						
At 31 December	1,396	-	**1,396**	4,796	-	**4,796**

10 Investment Properties	2025	2024
Fair value	**£**	**£**
At 1 January	110,000	110,000
Unrealised gain	-	-
At 31 December	110,000	110,000

The Trustees have calculated the fair value of the investment property at 41 Bryson Road using the rental yield method. The rental yield percentage applied represents a prime Edinburgh property's rental yield factor (10.72%) lowered slightly (9.16%) to take account of the property location and certain characteristics of the lease such as length, and ability to break. This calculation has been made based on opinion, using the original cost, the rental income and the yield percentage as described.

11 Debtors	2025	2024
	£	**£**
Gift Aid Tax Refund Due	4,000	1,982
Accounts receivable	9,193	4,388
Prepayments and accrued income	6,019	-
	19,212	6,370

12 Creditors	2025	2024
Amounts falling due within one year	**£**	**£**
Pension creditor	1,932	3,579
HMRC creditor	6,940	18,149
Deferred income	70,486	96,994
Other creditors and accruals	12,043	21,771
Total creditors due within one year	91,401	140,493

12 Creditors (continued)	2025 £	2024 £
Deferred Income is included in the financial statements as follows:		
Fyrish Ministry funding	50,459	79,057
EVOC Men's worker	3,027	17,937
Lauderdale Ministry funding	12,000	-
CEC Hub redevelopment	5,000	-
	70,486	96,994
Deferred income is included within current creditors.		
Movement in the year		
Deferred income at 1 January 2025	96,994	55,245
Released from previous periods	(96,994)	(55,245)
Resources deferred in the year	70,486	96,994
Deferred income at 31 December 2025	70,486	96,994

13 Pension commitments

The charity pays contributions into a defined contribution pension scheme. During the year, pension payments totalling £22,378 (2024: £19,443) were paid into the scheme and at the year-end £1,932 (2024: £3,579) was owed to the fund and is included in creditors (note 9).

14 Movements in Funds 2025 Restricted funds	At 1 Jan. 2025 £	Income £	Expenditure £	Transfers £	At 31 Dec. 2025 £
Restricted by Ministry					
Foodbank+	26,900	113,013	(139,913)	-	-
Care Van	9,320	4,108	(13,428)	-	-
Salaam	2,500	25,570	(54,043)	25,973	-
Nations	-	1,000	(1,000)	-	-
Two's Company	4,782	44,728	(49,510)	-	-
Peaced Together	4,887	-	(4,887)	-	-
Kids Matter	3,876	-	(3,876)	-	-
Restricted for staff costs	1,974	21,910	(21,910)	-	1,974
Hub redevelopment	-	5,000	(5,000)		
ECM Hardship Fund	3,205	200	(3,405)	-	-
ECM Food Fund	18,065	-	(535)	-	17,530
Other	3,386	-	(150)	-	3,236
	78,895	215,529	(297,657)	25,973	22,740
Unrestricted funds					
General	170,312	278,481	(327,169)	31,448	153,072
Designated Reserve fund	113,389	-	-	(54,021)	59,368
Designated Asset Reserve	114,796	-	-	(3,400)	111,396
	398,497	278,481	(327,169)	(25,973)	323,836
Total funds 2025	**477,392**	**494,010**	**(624,826)**	**-**	**346,576**

14 Movements in Funds (cont.)

Comparative year Movement in Funds 2024	At 1 Jan. 2024	Income	Expenditure	Transfers	At 31 Dec. 2024
Restricted funds	**£**	**£**	£	**£**	**£**
Restricted by Ministry					
Foodbank+	30,805	79,882	(85,287)	1,500	26,900
Care Van	-	19,796	(10,476)	-	9,320
Salaam	30,997	37,625	(79,943)	13,821	2,500
Nations	-	-	(8,301)	8,301	-
Soul Food	10,740	-	(16,740)	6,000	-
Weekend Club	6,560	-	(6,560)	-	-
Two's Company	12,424	25,018	(32,660)	-	4,782
Peaced Together	1,928	3,200	(241)	-	4,887
Kids Matter	4,626	-	(750)	-	3,876
Restricted for staff costs	7,254	68,528	(73,808)	-	1,974
ECM Hardship Fund	1,357	2,500	(652)	-	3,205
ECM Food Fund	23,693	511	(139)	(6,000)	18,065
Other	12,275	364	(7,753)	(1,500)	3,386
	142,659	237,424	(323,310)	22,122	78,895
Unrestricted funds					
General	128,607	324,026	(362,008)	79,687	170,312
Designated Reserve fund	184,105	-	-	(70,716)	113,389
Designated Asset Reserve	145,889	-	-	(31,093)	114,796
	458,601	324,026	(362,008)	(22,122)	398,497
Total funds for prior year	601,260	561,450	(685,318)	-	477,392

Restricted funds:

Restricted by ministry

We are grateful to our donors who choose to donate to a specific ministry. Where specific uses or conditions are defined by the donor, these funds are set aside, restricted for that purpose and spent accordingly.

Restricted for staff costs

None of our work would be possible without our dedicated staff team, we are so thankful for individuals and partner organisations who support us in funding their salary costs.

Edinburgh City Mission Hardship Funds

A donor wishing to remain anonymous, donated funds specifically to allow the Mission Strengtheners to bless clients they work with in any area of their lives where the spirit of generosity would relieve hardship: this initiated the Edinburgh City Mission Hardship Fund. We have subsequently received further donations from individuals and churches to add to the fund which can be accessed by the Mission Strengtheners to use in line with the aims and objectives of Edinburgh City Mission.

Edinburgh City Mission Food Fund

In 2020, we launched online fund-raiser to raise money to buy food for the Soul Food meals and top-up food for the Foodbank+ during the pandemic and created a specific restricted fund to account for these donations and the subsequent expenditure on food. A large part of our external funding came to an end this year and although unfortunately, we have not managed to replace this funding, we continue to evolve our plans with our partner churches to ensure the continuation to accessible food to those in need. We are grateful to the organisations and individuals who do contribute to this fund on an annual basis, as well as those who contributed to our Winter Appeal; a specific drive for funding for food supplies and our Foodbank+ staff.

14 Movements in Funds (cont.)

Unrestricted funds:

Designated Reserve Fund

Our reserves policy states that Edinburgh City Mission should always have sufficient unrestricted funds to be able to cover staff costs (not covered by external funding) and operating costs for at least three months. Therefore, of our unrestricted funds, £59,368 (2024: £113,389) has been designated by the Trustees at the year-end for these purposes.

Designated Asset Reserve

A designated asset reserve has also been created equal to the net book value of the charity's assets to demonstrate the unavailability of these funds to the charity for day-to-day resourcing. The value of this reserve is £111,396 (2024: £114,796).

Transfers are in line with relevant funder agreements and approved by Trustees.

15 Analysis of Net Assets Among Funds

	Unrestricted 2025	Restricted 2025	Total 2025	Unrestricted 2024	Restricted 2024	Total 2024
	£	£	£	£	£	£
Fixed Assets	111,396	-	111,396	114,796	-	114,796
Current Assets	233,355	93,226	326,581	327,200	175,889	503,089
Current Liabilities	(20,915)	(70,486)	(91,401)	(43,499)	(96,994)	(140,493)
Total	323,836	22,740	346,576	398,497	78,895	477,392

16 Rental income from operating leases

At the reporting end date, the charity had contracted with tenants for the following minimum lease payments

	2025	2024
	£	£
less than one year	1,000	12,000
After one and before five years	-	-
Over five years	-	-
	1,000	12,000

17 Financial Commitments

Future minimum rentals payable under non-cancelleble operating leases are as follows:

	2025	2024
	£	£
Within one year	35,220	35,220
After one and before five years	20,545	55,765
Over five years	-	-
	55,765	90,985