

**FREE PRESBYTERIAN CHURCH OF SCOTLAND  
EDINBURGH CONGREGATION**

**REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31 DECEMBER 2025**

**FREE PRESBYTERIAN CHURCH OF SCOTLAND EDINBURGH CONGREGATION  
REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025**

**CONTENTS**

|                               | <b>Page</b> |
|-------------------------------|-------------|
| Deacons' Court Report         | 2           |
| Receipts and Payments Account | 3           |
| Statement of Balances         | 4           |
| Notes to the Accounts         | 5           |
| Independent Examiner's Report | 6           |

## **FREE PRESBYTERIAN CHURCH OF SCOTLAND EDINBURGH CONGREGATION DEACONS' COURT REPORT**

The Deacons' Court presents its report and the financial statements of the Congregation for the year ended 31 December 2025.

### **STRUCTURE, GOVERNANCE, MANAGEMENT AND ADMINISTRATIVE DETAILS**

The Free Presbyterian Church of Scotland Edinburgh Congregation ('Congregation') is a congregation of the Free Presbyterian Church of Scotland ('Church'). The Congregation's principal address is 63 Gilmore Place, Edinburgh, EH3 9NU. The Congregation is registered as a charity in Scotland, with charity number SC 03 09 03.

The organisation and government of the Church are based on the Presbyterian system. The constitution of the Church is identified in the Deed of Separation dated 14 August 1893. The Deacons' Court is responsible for administering the temporal affairs of the Congregation, including the maintenance of its finances. Deacons are appointed by the Kirk Session, following election by the members of the Congregation in full communion. The members of the Deacons' Court are the Charity Trustees.

The current members of the Deacons' Court are: Rev. David Campbell (Chairman); Messrs Frank Daubney, Jan Freeke, Benjamin Hicklin, Donald MacLean (Treasurer), Hugh Morrison (Clerk), Alasdair Ross and Donald Ross.

Mr Jan Freeke and Mr Donald Ross became members of the Deacons' Court on 16<sup>th</sup> November 2025, following their election and admission to the office of the Eldership in the Congregation. Upon resigning as a Deacon and leaving the Congregation Mr Iain MacLeod received a disjunction certificate from the Kirk Session on 12<sup>th</sup> May 2026, and accordingly ceased to be a member of the Deacons' Court. The Deacons' Court note their appreciation for the service Mr MacLeod gave over the years.

### **OBJECTIVES AND ACTIVITIES**

The Church's purpose is that of the worldwide Christian church: to seek the advancement of the glory of the Lord Jesus Christ in the salvation of sinners through the gospel. The Congregation provides gospel ordinances and pastoral care in Edinburgh.

### **REVIEW OF THE YEAR**

During the year, the Congregation met regularly for public worship and carried out other activities in pursuit of the above stated aim. Any member of the public is welcome to attend the services which are maintained in the church building.

We acknowledge with thankfulness that the Lord has maintained His Cause among us throughout another year. We remain conscious that we must look to the Lord to provide for all of our spiritual and temporal needs as a Congregation. It is our prayer and desire that the Word of God, which has been and continues to be declared from week to week, would be blessed to those who hear and read it so that the saving grace of God would be well known in our midst, for the glory of God and the good of souls in our Congregation and City.

"Pray that Jerusalem may have, peace and felicity: Let them that love thee and thy peace have still prosperity.  
Therefore I wish that peace may still within thy walls remain, And ever may thy palaces prosperity retain.  
Now, for my friends' and brethren's sakes, Peace be in thee, I'll say.  
And for the house of God our Lord, I'll seek thy good away." (Psalm 122.6-9)

### **FINANCIAL REVIEW**

The financial statements for 2025 are set out in pages 3 to 5. The financial statements for 2023 and 2024 were prepared on a Fully Accrued accounts basis due to the increase in income due to the sale of property. The 2025 financial statements have been prepared as Receipts & Payments accounts following the return to normal income levels. The 2024 numbers have therefore been restated, the main difference in the result for the year being the removal of depreciation that was shown in the Fully Accrued accounts.

During 2025 there was a surplus of £5,347 and Cash funds amounted to £430,281. This includes £321,117 in Property Fund following the return of possession of the old manse at Frogston Grove to the Congregation in 2022 and its subsequent sale in 2023. The Deacons' Court has agreed to the principle of using these funds to increase the Congregation's share of the manse in Barnton Avenue West and hopes to complete this transaction in 2026.

Cash funds in the General Fund remained similar and ended the year at £109,164. This Fund is primarily used to fund general congregational expenditure, including the running and on-going maintenance of the church building and manse. The Fund can also be used to provide cash support to the Property Fund to cover repair costs, which given the nature of the church building have from time to time been significant. The Deacons' Court is thankful the fund has reserves sufficient to give reasonable confidence that the work of the Congregation will not be curtailed by lack of funding in the short to medium term.

The members of the Deacons' Court acknowledge their thankfulness that the Lord has maintained His Cause among us throughout another year and given people in the Congregation both a mind and the means to contribute to the funds.

Approved by the Deacons' Court and signed on its behalf



D MacLean (Treasurer)

2<sup>nd</sup> June 2026

**FREE PRESBYTERIAN CHURCH OF SCOTLAND EDINBURGH CONGREGATION**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**For the year ended 31 December 2025**

|                                                            | <u>Unrestricted</u><br>General<br>Fund<br>£ | <u>Restricted Funds</u><br>Property<br>£ | <u>Special</u><br>Collections<br>£ | <b>2025</b><br><b>Total</b><br><b>Funds</b><br>£ | 2024<br>Total<br>Funds<br>£ |
|------------------------------------------------------------|---------------------------------------------|------------------------------------------|------------------------------------|--------------------------------------------------|-----------------------------|
| <b>Receipts</b>                                            |                                             |                                          |                                    |                                                  |                             |
| <i>Collections &amp; donations</i>                         | 39,763                                      | -                                        | 38,834                             | 78,597                                           | 78,202                      |
| <i>Receipts from investments - interest</i>                | 2,081                                       | 5,784                                    | -                                  | 7,865                                            | 6,745                       |
| <i>Other charitable activities - magazines</i>             | 348                                         | -                                        | -                                  | 348                                              | 297                         |
| <b>Total receipts</b>                                      | <b>42,192</b>                               | <b>5,784</b>                             | <b>38,834</b>                      | <b>86,810</b>                                    | <b>85,244</b>               |
| <b>Payments</b>                                            |                                             |                                          |                                    |                                                  |                             |
| Remittances to General Treasurer                           | -                                           | -                                        | 45,046                             | 45,046                                           | 42,988                      |
| Remittances to other Church congregations                  | -                                           | -                                        | -                                  | -                                                | 2,300                       |
| Remittances to Trinitarian Bible Society                   | 4,395                                       | -                                        | -                                  | 4,395                                            | 4,785                       |
| Total remittances                                          | 4,395                                       | -                                        | 45,046                             | 49,441                                           | 50,073                      |
| Utilities                                                  | 4,516                                       | -                                        | -                                  | 4,516                                            | 4,426                       |
| Other expenses                                             | 1,995                                       | -                                        | -                                  | 1,995                                            | 2,209                       |
| Maintenance of church building                             | 6,511                                       | -                                        | -                                  | 6,511                                            | 6,635                       |
| Council tax                                                | 4,935                                       | -                                        | -                                  | 4,935                                            | 4,616                       |
| Utilities                                                  | 2,779                                       | -                                        | -                                  | 2,779                                            | 3,191                       |
| Other manse repairs and improvements                       | 1,840                                       | -                                        | -                                  | 1,840                                            | -                           |
| Maintenance of manses                                      | 9,554                                       | -                                        | -                                  | 9,554                                            | 7,807                       |
| Supplement to Minister's salary (incl. NIC)                | 3,414                                       | -                                        | -                                  | 3,414                                            | 3,414                       |
| Manse communion expenses allowance                         | 1,000                                       | -                                        | -                                  | 1,000                                            | 1,000                       |
| Travel & pulpit supply - Communion                         | 722                                         | -                                        | -                                  | 722                                              | 716                         |
| Travel & pulpit supply - Other                             | 787                                         | -                                        | -                                  | 787                                              | 155                         |
| Car allowance for minister (incl. NIC)                     | 4,780                                       | -                                        | -                                  | 4,780                                            | 4,780                       |
| Insurance (incl. properties)                               | 2,547                                       | -                                        | -                                  | 2,547                                            | 2,439                       |
| Magazines (incl. Synod proceedings)                        | 816                                         | -                                        | -                                  | 816                                              | 772                         |
| Bibles, gospels & calendars                                | 1,448                                       | -                                        | -                                  | 1,448                                            | 853                         |
| Other                                                      | 263                                         | -                                        | -                                  | 263                                              | 326                         |
| Other expenditure relating to charitable activities        | 15,777                                      | -                                        | -                                  | 15,777                                           | 14,455                      |
| <i>Payments relating directly to charitable activities</i> | <b>36,237</b>                               | <b>-</b>                                 | <b>45,046</b>                      | <b>81,283</b>                                    | <b>78,970</b>               |
| Share of Presbytery expenses                               | -                                           | -                                        | -                                  | -                                                | 700                         |
| Kirk Session travel expenses reimbursed                    | 180                                         | -                                        | -                                  | 180                                              | 97                          |
| Governance costs                                           | 180                                         | -                                        | -                                  | 180                                              | 797                         |
| <b>Total Payments</b>                                      | <b>36,417</b>                               | <b>-</b>                                 | <b>45,046</b>                      | <b>81,463</b>                                    | <b>79,767</b>               |
| <b>Surplus/(deficit) for the year</b>                      | <b>5,775</b>                                | <b>5,784</b>                             | <b>(6,212)</b>                     | <b>5,347</b>                                     | <b>5,477</b>                |

**FREE PRESBYTERIAN CHURCH OF SCOTLAND EDINBURGH CONGREGATION**  
**STATEMENT OF BALANCES**  
**As at 31 December 2025**

|                                    | <u>Unrestricted</u> | <u>Restricted Funds</u> |             | <b>2025</b>      | 2024             |
|------------------------------------|---------------------|-------------------------|-------------|------------------|------------------|
|                                    | General             | Property                | Special     | <b>Total</b>     | Total            |
|                                    | Fund                |                         | Collections | <b>Funds</b>     | Funds            |
|                                    | £                   | £                       | £           | £                | £                |
| <b>Bank and cash in hand</b>       |                     |                         |             |                  |                  |
| Balance at start of year           | 109,601             | 315,333                 | -           | <b>424,934</b>   | 419,456          |
| Surplus for the year               | 5,775               | 5,784                   | (6,212)     | <b>5,347</b>     | 5,477            |
| Transfers between funds            | (6,212)             | -                       | 6,212       | -                | -                |
| <b>Balance at end of year</b>      | <b>109,164</b>      | <b>321,117</b>          | <b>-</b>    | <b>430,281</b>   | <b>424,933</b>   |
|                                    |                     |                         |             |                  |                  |
| <b>Cash assets</b>                 |                     |                         |             |                  |                  |
| Current accounts & cash            | 4,898               | 19,383                  | -           | 24,281           | 43,801           |
| Savings accounts                   | 104,266             | 301,734                 | -           | 406,000          | 381,134          |
| <b>Total bank and cash in hand</b> | <b>109,164</b>      | <b>321,117</b>          | <b>-</b>    | <b>430,281</b>   | <b>424,935</b>   |
|                                    |                     |                         |             |                  |                  |
| <b>Other assets</b>                |                     |                         |             |                  |                  |
| Church                             | -                   | 480,000                 | -           | 480,000          | 480,000          |
| Share of Manse                     | 170,000             | -                       | -           | 170,000          | 170,000          |
| <b>Total other assets</b>          | <b>170,000</b>      | <b>480,000</b>          | <b>-</b>    | <b>650,000</b>   | <b>650,000</b>   |
|                                    |                     |                         |             |                  |                  |
| <b>Total assets</b>                | <b>279,164</b>      | <b>801,117</b>          | <b>-</b>    | <b>1,080,281</b> | <b>1,074,935</b> |
|                                    |                     |                         |             |                  |                  |
| <b>Liabilities</b>                 | -                   | -                       | -           | -                | -                |
|                                    |                     |                         |             |                  |                  |
| <b>Total liabilities</b>           | <b>-</b>            | <b>-</b>                | <b>-</b>    | <b>-</b>         | <b>-</b>         |

Approved by the Trustees and signed on their behalf.



D MacLean (Treasurer)  
2<sup>nd</sup> June 2026

**FREE PRESBYTERIAN CHURCH OF SCOTLAND EDINBURGH CONGREGATION**  
**NOTES TO THE ACCOUNTS**

**1. COLLECTIONS AND DONATIONS – FURTHER ANALYSIS**

|                                                        | 2025          |                     |               | 2024          |                     |               |
|--------------------------------------------------------|---------------|---------------------|---------------|---------------|---------------------|---------------|
|                                                        | General Fund  | Special Collections | Total funds   | General Fund  | Special Collections | Total funds   |
|                                                        | £             | £                   | £             | £             | £                   | £             |
| <b>Analysis of collections &amp; donations by type</b> |               |                     |               |               |                     |               |
| Door collections                                       | 12,153        | 1,840               | <b>13,993</b> | 9,671         | 1,685               | 11,356        |
| Other donations                                        | 360           | -                   | <b>360</b>    | 2,260         | -                   | 2,260         |
| Standing orders                                        | 17,911        | 26,568              | <b>44,479</b> | 21,436        | 23,953              | 45,389        |
| CAF & other payroll giving                             | 3,090         | 3,660               | <b>6,750</b>  | 2,858         | 3,999               | 6,857         |
| Gift Aid tax reclaimed                                 | 4,249         | 6,766               | <b>11,015</b> | 4,166         | 6,174               | 10,340        |
| GASDS reclaimed                                        | 2,000         | -                   | <b>2,000</b>  | 2,000         | -                   | 2,000         |
| <b>Total collections and donations</b>                 | <b>39,763</b> | <b>38,834</b>       | <b>78,597</b> | <b>42,391</b> | <b>35,811</b>       | <b>78,202</b> |

|                                                                 | 2025          | 2024          |
|-----------------------------------------------------------------|---------------|---------------|
|                                                                 | £             | £             |
| <b>Analysis of Restricted funds by Special Collections Fund</b> |               |               |
| Sustentation Fund                                               | 23,447        | 20,830        |
| Home Mission Fund                                               | 882           | 692           |
| Jewish & Foreign Missions Fund                                  | 4,013         | 3,987         |
| College & Library Fund                                          | 3,917         | 3,737         |
| Bookroom Fund                                                   | 468           | 414           |
| General Building Fund                                           | 533           | 426           |
| Overseas Fund                                                   | 669           | 613           |
| Outreach Fund                                                   | 2,181         | 2,471         |
| Eastern Europe Fund                                             | 2,724         | 2,641         |
| <b>Total Restricted funds</b>                                   | <b>38,834</b> | <b>35,811</b> |

Unrestricted funds totals include £4,395 (2024: £4,785) collected, and remitted to, the Trinitarian Bible Society.

**2. EXPLANATION OF FUNDS**

Unrestricted funds – General Fund – General donations to congregational funds are recorded in the General Fund which is used for general congregational expenditure, including the running and on-going maintenance of the church building and manses. If the Deacons' Court considers it appropriate or necessary the General Fund can be used to assist the other funds of the Congregation including the Property Fund.

Restricted funds

Property Fund – Amounts relating to the purchase, sale and major refurbishment or repair of the Congregation's property assets are generally recorded in the Property Fund.

Special Collections Fund - Collections and donations received for specified central funds of the Church are recognised in the Special Collections Fund, and then remitted to the General Treasurer of the Church. As in previous years the Deacons' Court increased the amount remitted to the Sustentation Fund so that the Congregation's contribution covered the level of the minister's stipend of £29,659. Accordingly, a transfer of £6,212 was made from the General Fund to supplement the amount collected for the Sustentation Fund of £23,447.

**3. TRUSTEES REMUNERATION AND EXPENSES**

Congregations of the Church contribute to the Church's Sustentation Fund from which the Minister receives a stipend. In 2025 a £3,000 supplement to the stipend and a car allowance of £4,200 were paid to the Minister. The Minister received £3,799 as reimbursement of manse related expenses, the largest part of which was for utility costs. Council tax of £4,935 was paid for the manse. Travel costs of £180 were reimbursed to one other trustee.

**4. PROPERTY ASSETS**

The Deacons' Court believes that the cost of obtaining market valuations of the church and the manse purely for accounting purposes would outweigh the benefits of doing so. The Deacons' Court has therefore valued the properties in the Statement of Balances by considering the costs of purchase and major refurbishment work. The valuation of the manse is based on the Congregation's contribution to the purchase of the manse, which was made using Cash funds from the General Fund. The manse is legally owned by the central funds of the Church but an agreement exists for the Congregation to recover its proportionate share of the disposal proceeds in the event of the sale of the property.

# FREE PRESBYTERIAN CHURCH OF SCOTLAND EDINBURGH CONGREGATION

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FREE PRESBYTERIAN CHURCH OF SCOTLAND EDINBURGH CONGREGATION

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 3 to 6.

### 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 report

My examination was 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.

MS *van de Lagemaat*

Dr Marjory Jane van de Lagemaat  
Burnbrae Loan, Bonnyrigg, EH19 3FR  
3<sup>rd</sup> June 2026

APPROVED BY PRESBYTERY

DATE 17/6/2026

SIGNED *David Giffell*  
Clerk.