Scottish Charity number SC023166

EDINBURGH & DISTRICT MISSIONARY HOME

REPORT AND SUMMARY OF ACCOUNTS
YEAR ENDED 30 NOVEMBER 2025

Charity recognition number
Edinburgh & District Missionary Home is registered with the Office of the Scottish Charity Regulator (O.S.C.R.) as a charity and is recorded on the list of Scottish charities - number SC023166.

Trustees
The trustees at the date of this report, and the assemblies which they represent are as follows:

Edwin Fisher	- Blackburn
Ian Wilson (Treasurer)	- Bruntsfield

Principal address
The principal address of the charity is
6/2 Roseburn Maltings,
Edinburgh
EH12 5LY

Principal advisers
Bank
Bank of Scotland
24 High Street,
Bonnyrigg
EH19 2AA

Independent examiner
Craig Archibald,
6 Almondhill Cottages,
Kirkliston
EH29 9EQ

ANNUAL REPORT OF THE TRUSTEES

The trustees present the annual report and accounts of Edinburgh & District Missionary Home for the year ended 30 November 2025.

Compliance with existing law
The accounts comply with the requirements of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and the Trust Deed of the charity.

Constitution
The trust was established on 10 April 1964 under the terms of a Trust Deed which provided for the purchase of a house to be used for the purpose of providing a home for missionaries who return to Scotland on furlough.

Structure, governance and management
The charity is governed by a Trust Deed. New trustees are appointed on recommendation of the existing trustees as vacancies arise. There is no fixed term for serving as a trustee.
New trustees are given a copy of the Trust Deed and recent copies of accounts to familiarise them with the activities of the charity. Trustees are kept aware of changes in charity legislation and practice by the treasurer at trustee meetings.

Purpose
The principal objective of the charity is to provide a home for missionaries who return to Scotland on furlough.
In 1997 the original house at 103 Marchmont Road was sold and replaced by a modern flat.
The property is on the ground floor in a 3-storey block at 6/2 Roseburn Maltings, Edinburgh EH12 5LY. It was purchased when newly constructed in June 1997. The development is managed by professional factors. Access to the flat is by a secure door entry system. Accommodation consists of a living/dining room, fully fitted kitchen, two double bedrooms (one with en-suite shower & toilet), bathroom and hall. There is a private off-street parking space.
The day to day running of the Home is looked after by a committee consisting of the trustees and the following committee members:

Neil Main - Bellevue
Paul Anderson - Ferniehill
David Brown - Dunfermline
Ken Holt – Peebles
Graeme Dodds - Bruntsfield

Review of financial position

General Fund:

During the year gift income decreased by £7,653 to £4,137. This was largely due to two significant gifts having been in 2024, one personal and one from a trust for which we are grateful. The gift income was received from 11 separate donors (2024 – 10 donors).

Expenditure increased by £932 to £6,121.

The net deficit on this fund for the year amounted to £1,838, bringing the general fund balance to £14,066.

Furnishings Fund

No depreciation was charged against this fund in the year as the furniture is fully depreciated. (2024 - £nil charge). The fund balance remains unchanged at 3,000.

Building Fund

No expenditure was incurred. The balance remains unchanged at £83.144.

Total funds of the charity at 30 November 2025 amounted to £100,210, of which £83,144 was invested in property and furniture, £16,599 was held in bank accounts and the property factors' float amounted to £450 and energy supplier balances amounted to £17 (asset). The current property value is considerably higher than the cost price shown in the Balance Sheet.

Reserves policy

The trustees consider it desirable that annual expenditure is met out of annual income. To seek to achieve this, the funds of the charity are divided into a Building Fund, a General Fund and a designated Furnishings Fund.

The Building Fund was set up in 1997 when the original flat was sold. Its purpose is to seek to preserve the net sale proceeds of the original flat, most of which were invested in the purchase of the present flat and its furnishings.

The Furnishings Fund was set up by the trustees in 2011 when some of the general fund was utilised to refurnish the lounge. The depreciation cost of this furniture is charged against this fund.

The purpose of the General Fund is to meet the annual running costs of the property. The normal running costs of the Home are met by gifts from churches, trusts and individuals. It is the objective of the trustees to achieve as nearly as possible a small surplus each year, but not to build up reserves unless there is a specific known need in the future. It is anticipated that where a deficit in reserves occurs this will be made up in following years by special appeals.

Activities in the year

In the period covered by this report the flat was occupied by M G, Clive & Kathryn Gray, M G, Sam & Mary Bouix, Graham & Alison Black, Heather McAlister and Anne Dryburgh.

External property repairs, cleaning & maintenance of the home and gardens continued to be managed by professional factors, Hacking & Paterson, who act for all the owners in the development. They also arrange buildings insurance and additional security at appropriate times.

Future plans
Bookings for 2025/26 include Ian Newberry, Sam and Mary Bouix, Jim Burnett, Alan Kitt, Graham & Alison Black and Anne Dryburgh. The flat is being maintained and visited periodically to ensure no problems arise with the fabric.

Policies adopted to further the objects
The existence and availability of the Home is made known to missionary organisations such as Echoes International and Lord's Work Trust. The trustees, the management committee and visiting missionaries also publicise the availability of the Home.

Risk
The trustees have considered the major risks to which the charity is exposed and have established systems to mitigate those risks.

Statement of trustees' responsibilities
Charity law requires the Trustees to prepare financial statements each year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 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, which they are responsible for preparing, comply with the Charities and Trustee Investment (Scotland) Act 2005, and the Charity Accounts (Scotland) Regulations 2006 (as amended). The applicable law also sets out trustees' responsibilities for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval
The accounts were approved by the trustees on 14 July 2026 and signed on their behalf by Edwin Fisher. and signed on their behalf by Edwin Fisher.



Edwin Fisher
Chairman

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF EDINBURGH & DISTRICT MISSIONARY HOME

I report on the accounts of the charity for the year ended 30 November 2025 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

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

Signed .....

Date 14 July 2026

Craig I Archibald
6 Almondhill Cottages
Kirkliston EH29 9EQ

EDINBURGH & DISTRICT MISSIONARY HOME
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 NOVEMBER 2025

	Note	Unrestricted Funds £	Designated Fund £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:						
Donations	4	4,137	0	0	4,137	11,790
Investment income	5	146	0	0	146	139
Total income		4,283	0	0	4,283	11,929
Expenditure on:						
Charitable activities	6	6,121	0	0	6,121	5,189
Total expenditure		6,121	0	0	6,121	5,189
Net income and net movement in funds for the year		-1,838	0	0	-1,838	6,740
Transfers between funds		0	0	0	0	0
Reconciliation of funds						
Total funds brought forward		15,904	3,000	83,144	102,048	95,308
Total funds carried forward	12	14,066	3,000	83,144	100,210	102,048

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Recognised Gains and Losses has not been prepared.
All of the above amounts relate to continuing activities.

EDINBURGH & DISTRICT MISSIONARY HOME
BALANCE SHEET AT 30 NOVEMBER 2025

	Note	2025 Total funds	2024 Total funds
		£	£
Fixed assets			
Tangible assets	7	83,144	83,144
Total fixed assets		83,144	83,144
Current assets			
Debtors	8	467	664
Cash at bank		16,599	18,528
Total current assets		17,066	19,192
Liabilities			
Creditors : amounts falling due within one year	9	0	288
Net current assets		17,066	18,904
Net assets	11	100,210	102,048
The funds of the charity :			
Unrestricted income funds - General Fund	12	14,066	15,904
Designated fund - Furnishings Fund	12	3,000	3,000
Restricted income funds - Building Fund	12	83,144	83,144
Total charity funds		100,210	102,048

The accounts were approved by the Trustees on 14 July 2026
and signed on their behalf by

Edwin Fisher, Chairman

Ian Wilson, Treasurer

1 GENERAL INFORMATION

The charity is a registered charity in Scotland and is regulated by a Trust Deed. The address of the principal office is 6/2 Roseburn Maltings, Edinburgh EH6 5LY.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102. "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the 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) (Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

3 ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties concerning the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined by FRS 102. As such advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102 as follows:

(a) No cash flow statement has been presented by the charity.
(b) Disclosures in respect of financial instruments have not been presented.

Judgments and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the amounts reported. These estimates and judgments are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Fund accounting

The charity has both restricted and unrestricted funds. Part of unrestricted funds has been earmarked by the trustees as a designated fund. Further details of each fund are disclosed in notes 11 and 12.

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Income

Income in the form of donations or grants is included in the Statement of Financial Activities in the year in which it is received, or when there is certainty that it will be received and a reliable estimate of the amount is available.

3 ACCOUNTING POLICIES (continued)

Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, i.e. as soon as there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable VAT is included in the expense to which it relates.

Capital expenditure

Heritable property is included in the Balance Sheet at cost price. No depreciation is charged as the amount involved is likely to be not material.

Furniture & fittings which individually cost more than £1,000 are included in the Balance Sheet at cost price less depreciation. Smaller items are treated as expenses of the year.

Depreciation is charged on furniture & fittings at a rate of 10% per annum on a straight line basis.

Depreciation is charged against the Furnishings fund.

4 INCOME

	2025	2024
	£	£
Donations	4,137	11,790
	4,137	11,790

5 INVESTMENT INCOME

	£	£
Interest received on bank accounts	146	139
	146	139

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Cost of maintaining missionary home:					
Council tax	2,059	0	0	2,059	1,919
House upkeep costs	4,062	0	0	4,062	3,270
	6,121	0	0	6,121	5,189
Prior year figures	5,189	0	0	5,189	

The charity does not employ any staff and therefore has no staff costs.

7 TANGIBLE FIXED ASSETS

Movement in year:	Heritable property £	Furniture & fittings £	Total £
COST			
As at 1 December 2024	83,144	8,382	91,526
Additions / (Disposals) in year	0	0	0
As at 30 November 2025	83,144	8,382	91,526
DEPRECIATION			
As at 1 December 2024	0	8,382	8,382
Charge for year	0	0	0
As at 30 November 2025	0	8,382	8,382
NET BOOK VALUE			
As at 30 November 2025	83,144	0	83,144
As at 30 November 2024	83,144	0	83,144

The trustees consider the value of the property as at 30 November 2025 was in excess of £270,000.

8 DEBTORS - DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Property factor's float	450	450
Prepaid expenses	17	214
	467	664

9 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Accruals	0	288

10 PAYMENTS TO TRUSTEES

No remuneration has been paid to any of the trustees during the year (2024 - nil).
Some running costs of the home were paid personally by 1 trustee and reimbursed to him.
The total for the year was £174 (2024 - £170 incurred by 1 trustee).

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted General Fund	Designated Furnishings Fund	Restricted Building Fund	Total Funds
	£	£	£	£
At 30 November 2025				
Tangible assets	0	0	83,144	83,144
Current assets	14,066	3,000	0	17,066
Current liabilities	0	0	0	0
Total funds	14,066	3,000	83,144	100,210
At 30 November 2024				
Tangible assets	0	0	83,144	83,144
Current assets	16,192	3,000	0	19,192
Current liabilities	-288	0	0	-288
Total funds	15,904	3,000	83,144	102,048

12 MOVEMENTS IN FUNDS

	General Fund 2025	General Fund 2024	Furnishings Fund 2025	Furnishings Fund 2024
	£	£	£	£
Balance brought forward	15,904	10,164	3,000	2,000
Income	4,283	11,929	0	0
Expenditure	-6,121	-5,189	0	0
Transfer to Furnishings Fund	0	-1,000	0	1,000
Balance carried forward	14,066	15,904	3,000	3,000

	Building Fund 2025	Building Fund 2024
	£	£
Balance brought forward	83,144	83,144
Transfer to General Fund	0	0
Balance carried forward	83,144	83,144

13 RESTRICTED & DESIGNATED FUNDS

Building Fund - restricted

The Building Fund represents the net proceeds from the sale of the previous house at 103 Marchmont Road, Edinburgh. The fund balance therefore consists of the original funds invested in 103 Marchmont Road plus the increase in value to the date of sale in 1997.

Furnishings Fund - designated

The Furnishings Fund represents funds set aside by the trustees to replace furniture & carpets. Depreciation of these items has been charged to this fund.

14 RELATED PARTY TRANSACTIONS

There were no related party transactions in the period which require disclosure.

15 GOING CONCERN

The trustees consider that the charity is a going concern. The bank balances are sufficient to meet more than a year's budgeted running costs of the charity.