

Edinburgh: Newington Trinity Church of Scotland

Trustees' Report and Accounts For Year ended 31 December 2025

Congregation No: 010138

Scottish Charity No: SC000785

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective from 1 January 2019.

The charitable trust is known as Edinburgh: Newington Trinity Church of Scotland SC000785. Newington Trinity was formed following a union on 1 January 2025 of three former congregations.

At the point of union, all trustees of the former churches comprising the union became trustees of the new charity. At a meeting of the new Kirk Session on 8 January 2025 it was agreed to reduce the number of trustees. Those trustees appointed are identified on page 17.

Overview

Newington Trinity is a large and active new congregation on the south side of Edinburgh. It came into being on 1 January 2025 as the result of the union of the former congregations of Mayfield Salisbury, Priestfield and Craigmillar Park. We seek to be open, inclusive and affirming of all people. Our combined membership at the end of 2025 was 539.

Our Parish Profile, which is available on our website, sets out what we are currently doing and, in our associated 5 year Action Plan, what our plans for the future are. They contain detailed information about our parish and its people.

This Annual Report summarises key activities during the year.

Objectives, Activities, Achievements and Performance

Introduction: Newington Trinity's purpose

Newington Trinity's purpose is to promote the objectives of the Church of Scotland within its parish but we also work outwith the parish and with those of other faiths or none. Some of the particular ways in which we have sought to further these objectives are mentioned below.

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God, to serve the people of Scotland and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Newington Trinity is administered in accordance with the terms of the Deed of Constitution (Unitary Form) dated 15 January 2025 and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. It lies within the district of the Presbytery of Edinburgh and West Lothian. Under its Unitary Constitution, the Kirk Session of Newington Trinity is responsible for both the spiritual and business affairs of the church. The Kirk Session is selected from among the elders of the congregation and are the charity trustees of Newington Trinity while appointed. Elders of the church are chosen by existing Kirk Session members from those of the church membership who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Details on structure, governance and management are set out below.

SUMMARY OF ACTIVITIES

The main activities and achievements of Newington Trinity are discussed under four headings: worship; discipleship; fellowship; and service. These are followed by more detailed reports as appropriate from our Activity Groups and then the Financial Review.

Our new congregation and key people

This year we have sought to consolidate the union and bring our previous governance and membership together. Under the Basis of Union, a Pioneer Minister is to be called to serve in a team ministry alongside the Parish Minister. The Rev Dr Sandy Forsyth was approved as the Parish Minister of the new congregation.

On 31 August, Dr Forsyth demitted the charge at Newington Trinity to take up a post at national level in the Church of Scotland. The Rev Dr Anne Logan was appointed Interim Moderator on 24 September 2025. Her role included overseeing the congregation during the vacancy process. A Nominating Committee to recommend ministers to the congregation, starting with the Parish Minister vacancy, was appointed on 7 December and the Parish Minister post was advertised on 19 December. On 21 June 2026 Rev Dr MaryAnn Rennie agreed to accept the call to be our new Parish Minister, subject to Presbytery approval. Recruitment for the Pioneer Minister post is still continuing, in accordance with the intention to fill the Parish Minister post first.

There have been two baptisms this year (one infant; one adult), three weddings and twenty-two funerals.

Employees

Our Parish Deacon and our Children and Young Adult Worker continued in their posts. Their work is described further below.

The Church Manager, William Mearns, continued to offer a welcome and to provide support and practical help to any organisation that needs accommodation primarily at Newington Trinity – *Mayfield* centre. We are fortunate to have a pool of willing volunteers who oversee activities at the Newington Trinity – *Priestfield* centre supported by an employed part-time Church Officer. Amongst other activities, they together manage the lettings; maintain the properties and access for buildings maintenance; and ensure the sanctuary and halls are ready for users. They also participate in the activity group meetings (described below) as appropriate.

Our worship continued to be enriched with music by the choir, led by our volunteer music director Walter Thomson and supported by our employed organist Kate Pearson. A review by the Kirk Session of the three paid members of the choir who enhance the musical repertoire resulted in agreement to continue to support these payments until the new Parish Minister was embedded and a further review takes place.

Communication

The congregation continues to be kept informed of news and developments by a weekly congregational email. This is issued to all who wish to be on the mailing list with general information relevant to the whole congregation. A Youth Newsletter email is sent periodically to inform young people and their parents of planned activities and updates are included in the weekly congregational email.

Our magazine, Newington Trinity News (available as a hard copy, by email request and on our website), is issued 8 times per year. Copies are left in boxes on the railings of our two centres for passers-by to pick up. It contains a pastoral letter and sermon, as well as a wealth of information about congregational activities. Easter, Harvest and Christmas greetings cards with details of services have been available to the whole congregation and distributed to 5,000 homes in the new parish.

On 15 June 2025 the Stated Annual Meeting was held in person in the sanctuary at Newington Trinity – *Mayfield* with the Annual Report and accounts of all three previous congregations being received.

Governance

The proposed governance structure discussed in 2024 was approved at the Kirk Session meeting of 22 January 2025 and is described in more detail below.

Initially a team of three clerks was appointed: Boyd McAdam supported by Barry Cross and Pauline Weibye. Following Barry Cross's decision to stand down in March 2025, the team consisted of Mr McAdam as Session Clerk supported by Mrs Weibye.

The work of the congregation was allocated to eight main "Activity Groups":

- Children, Youth, Students, Families and Young Adults
- Communications
- Fellowship and Community
- Mission
- Pastoral Care and Nurture
- Pioneer Ministry
- Resourcing*
- Worship

*Covers fabric, budget, health and safety, risk oversight

The activity group structure and remits are being kept under review as the union develops. Conveners are encouraged to liaise as necessary and each Convener provides updates when required to the Kirk Session. Membership of the activity groups is open to all elders – whether trustees or not – and members of the congregation.

Inevitably, there is some overlap of the life of the congregation across these groups. Summary reports from these groups are set out below.

There is a separate committee on safeguarding. The previous Safeguarding Coordinators supported the transition to the new team following the union then stood down. Anne Steele was appointed on 20 March 2025 as Safeguarding Coordinator. Catriona Stewart was subsequently appointed on 10 September to share the role, which she took up on completing the necessary training.

HR issues as are covered by the Clerks with staff oversight being the responsibility of the Parish Minister (currently the Interim Moderator).

On the recommendation of the Treasurer and the Resourcing Group, the Kirk Session agreed early in the year interim levels of delegated authority for the activity groups in order to deliver a budget for 2025 and ensure that necessary works could progress. These delegated levels were reviewed in November with new controls established for 2026 in the light of experience.

Events and developments

The Newington Trinity – *Mayfield* centre is where the Rev Dr John Ross was an elder at the start of the 20th Century. He was the first to translate the New Testament into Korean and is respected by the Presbyterian Church of Korea. In May 2025 their Moderator, the Rev Young-gul Kim, and a party of 20 visitors participated in a Sunday service. The great granddaughter of the Rev Dr John Ross was also in attendance.

The future layout of the sanctuary at Newington Trinity – *Mayfield* was decided by the Kirk Session on 25 June 2025. There had been consultation with the congregation in 2024, reports of visits to a number of churches which had removed pews and further discussion with the congregation at the Stated Annual Meeting. The Kirk Session decided that many rows of pews would be retained in the nave but that the front area of the nave and the north transept would not have the pews replaced once the heating works had been undertaken later in 2026.

Work on the detail of the heating project for the halls continued during the year with approvals sought from Presbytery and the national church as well as from planning authorities. The Kirk Session agreed in principle to proceed with Air Source Heat Pumps as the source of heating but concluded that an application to Local Energy Scotland for a grant, which had been secured for the halls heating project, was not an option for the sanctuary project. The final decision to press ahead with the project will depend on the final design and tenders.

Works which might usefully be considered at the same time were considered and a separate project to assess their viability and cost is being undertaken.

In 2025 we received a grant of £5,450 from Presbytery following the redesignation of the North Merchiston Fund. The money was to be used for mission work. In the course of the year we exhausted the funding, for example through our support for Prestonfield Primary School and for Messy Church.

The various halls are used by a number of organisations ranging from the Scouts, to knitting groups to a jazz band and we very much value these links with the local community.

WORSHIP

Our diet of worship involves regular Sunday services

- a short, informal, participatory family-orientated service at 9.30am, with time for separate age-related activity-based learning; and
- a more traditional service at 10.45am, with a full choir and a richer musical thread.

On the first Sunday of the month there is a single morning service at 10:30 bringing together the 09:30 and 10:45 congregations. Young people, led by our Children and Young Adult Worker, have periodically participated in the joint services or on occasion led the service. On these days there is usually a more contemplative service at 7.00pm celebrating Communion.

In the summer there is one morning service at 10:30.

The 10:45 or 10:30 services are broadcast live online and later posted on our website: www.newingtontrinity.org. The sanctuary and halls at NT- *Mayfield* are used each Sunday afternoon by the Chinese Evangelical Church. Those at NT- *Priestfield* are used each Sunday afternoon by the Edinburgh Korean Congregation.

There are also bi-monthly afternoon services followed by a social time. Afternoon worship has flourished and welcomed many new attendees over the last few services of 2025. It is responding to a genuine need within our congregation/ parish to provide accessible (more convenient time etc) worship, fellowship and nurture.

A service of remembrance was held in the sanctuary at NT- *Mayfield* in November. Mrs Robertson DCS also led a service at the War Memorial in Prestonfield gardens on

Remembrance Sunday. There are also annual festivities, services in nursing homes and special services such as remembering those we have lost this year.

At Easter we had Holy Week services and events with other denominations from Newington Churches Together. On Easter Sunday we repeated our previous year's dawn service at the top of Blackford Hill followed by services at the church.

A planned review of worship arrangements has been postponed until the new Parish Minister is settled in.

Our support and prayer this year continued to be for the citizens of Ukraine, those suffering in Palestine and Israel while also praying for those in Sudan and elsewhere suffering at the hands of other humans or through natural disaster.

DISCIPLESHIP

In Newington Trinity we do not ask people to subscribe to any narrowly defined doctrinal stance but are committed to approaching matters of faith thoughtfully and respectfully, embracing doubt and welcoming the company of those who find faith difficult. We are keen to celebrate the insights offered by other Christian traditions and different world faiths. In Newington Trinity, members are encouraged in the development of personal spirituality.

This has been provided for in several different ways:

- House groups, which meet regularly and provide mutual support and encouragement in spiritual exploration; a refresh this year also involved the Young Adults group
- A weekly congregational prayer chain by email
- Prayers open for all every Tuesday morning at the NT- *Mayfield* centre and fortnightly evening Praise and Prayer at the NT-*Priestfield* centre
- Welcome teams at each of our regular worship services, who are particularly concerned to ensure that visitors and new faces are identified and made welcome in the church.
- Smaller welcome teams are in attendance to offer a personal welcome to those attending funerals or thanksgiving services at other times.

Newington Trinity remains firmly committed to working ecumenically through Newington Churches Together, and co-operatively with other faith groups, notably through our involvement with the Edinburgh Interfaith Association whose registered office is located

at Newington Trinity Church. We have very close links with the Chinese Evangelical Church who use and have an office at our *Mayfield* premises: and with the Korean Church who use the *Priestfield* centre. We supported an inter-faith service in December for Prestonfield Primary School held in the Newington Trinity - *Priestfield* sanctuary. This year the theme was kindness and involved representatives from the Christian, Jewish, Muslim and Buddhist faiths.

Youth activities in Newington Trinity are led by our Children and Young Adult worker. This year, in addition to Sunday groups and worship:

- we repeated the Blythswood Care Christmas Shoe Boxes appeal . The Youth Group has also contributed items and helped host/serve at the Harvest Fair and coffee mornings in aid of Christian Aid, CrossReach and other local charities as part of the group's commitment to service.
- Youth activities included film nights, a holiday club held jointly with Marchmont St Giles, social events and meals for the twenty-somethings group.
- Worship for youngsters included Godly Play, involvement in Youth, Nativity and Christingle services and young people involved in communion and welcome teams.
- In previous years we had built up links with Newington Nursery (which used premises at the *Mayfield* centre). With the closure of the Nursery in summer 2025 these have now ended but we held an event with them at Easter, had visits pre-closure (supporting children & staff), held a leaving service for children in church, and provided support at graduation and during the closure of the nursery.

FELLOWSHIP AND COMMUNITY

We continue to regard it as a vital part of our mission to provide fellowship of an inclusive nature, irrespective of differences in age, ethnicity, gender, sexual orientation, disability, wealth or status.

Fellowship and community is a pillar of Newington Trinity. As well as supporting all other activity groups, our active Fellowship and Community team have fun organising intergenerational activities throughout the year including concerts, Festivals, supporting special services and interfaith work. In the past year we have welcomed many new people from the local community and beyond to events such as Easter Week

services and Gathering in the Garden, Summer BBQ, Harvest Festival and Makers Market, and Christmas. Coffee and teas are served after worship. KnittingTogether! and Craft Moments meet on alternating Thursdays, there is a successful and well attended book club. We continue to assist with flower ministry. All of this is a means of supporting a number of people, quite a few of whom do not come to church services. We are proud to be an Eco Church and we continue to embed those principles within all our activities.

From the autumn to spring, the Thursday Club meets every Thursday afternoon. It organises speakers and events covering a wide range of topics including music. Over the summer when the Thursday Club does not meet, a "Coffee and Blethers" session, open to all ages, is held. Both groups provide opportunities for people, often elderly or living on their own, to come together for fellowship and discussion. Coffee mornings and other events were organised to raise funds for various organisations including CrossReach (perinatal services), Christian Aid, Mary's Meals, Macmillan Cancer Support and Fresh Start.

We continued our involvement with the local primary school at Prestonfield both at Easter and at Christmas as well as assisting pupils to attend events.

In November we held the latest in the current series of Bill McDonald lectures. This year the speaker was the Very Rev Sally Foster-Fulton. Her talk was "Defended Corner or Common Ground? How to escape our echo chambers and seek the still, small voice".

A Christmas concert of carols, poetry and readings was held in the church during Advent.

SERVICE

There is ongoing need for pastoral care which we are endeavouring to meet as a congregation. Our Parish Deacon provides support to and contact with all those who need it. The Parish Deacon also conducts funerals and is involved in our periodic midweek short afternoon services.

A number of Pastoral Visitors assist in providing pastoral care. They are church members who have an interest and have developed skills in this area of service. We have ensured that they have all undergone the PVG process.

A prayer chain is coordinated by the Parish Deacon and a group within the church receive a weekly email setting out prayer requests. Praying for others within and beyond our own congregation aims to strengthen an attitude of care towards the wider community as well as to our fellow members. A fortnightly Prayer and Praise meeting is held at the *Priestfield* building.

Those who wish to attend church but are unable to make their own way to the service can make direct contact with a number of volunteers in the congregation who will collect and return them home after the service.

Not everyone can access information online. There is therefore a distribution network who hand deliver copies of Newington Trinity News and other key information to those who live within approximately a two mile radius of Newington Trinity.

A significant element in our service to the community outwith our own membership is the provision of our rooms and halls, which are made available to a diverse range of groups and interests at affordable rates or free of charge. Local users include: ballet school; Rainbows; Brownies; Beavers, Cubs and Scouts; fiddle club; jazz club; singing groups; pilates; Zumba; yoga; and political representatives. Our Parish Deacon and our Children and Adult Youth Worker also interact in a pastoral and a fellowship capacity with many of these groups when they use the halls.

Throughout the year we have two teams supporting the Bethany Van, a group engaged with Edinburgh Street pastors and volunteers support Newington Foodbank. Members of the congregation also support the Foodbank with regular donations of non-perishable food, toiletries and financial contributions. We are frequently active in our support of charities such as Bethany Christian Trust, Christian Aid, and CrossReach (perinatal services). We held a one-off event to support Child Action Lanka. There is also a regular Fair Trade Stall which sells products or organises special events and any profits go to Christian Aid.

The First Friday Friends group aims to provide people affected by memory loss, and their carers, with a friendly and informal support gathering on the first Friday of the month. Southside Faith Care is an independent charity with trustees originally from seven Church of Scotland congregations, including Newington Trinity and it has its base in the *Priestfield* centre. it works to improve the lives of older people through pastoral care to achieve spiritual, mental and social well-being based on faith values.

On the first Sunday of Advent, presents were collected at our special Gift Service for distribution to our partner agencies who support children and young people, including

Gilmerton Early Years Centre, CrossReach, (Simpson House Sunflower Garden (children of clients)), Edinburgh Women's Aid, HMP Edinburgh (children of prisoners), Stopover (Teens), and the Salvation Army.

Several other organisations, local, national and international, are supported by members of Newington Trinity.

ACTIVITY GROUP SUMMARIES

The work of the worship and communication groups has been reported in the report above.

Children, Youth, Students, Families and Young Adults

We have been pleased to see that the numbers of families with children and young people attending church services and events have been maintained and perhaps risen slightly. In light of a core group of youth attending on a Sunday morning, we have increased "Young Church" provision during services. Sunday morning provision, which includes involvement of young people in readings and prayers, is supplemented by regular youth meetings on Sunday evenings. We have other activities such as holiday clubs from time to time. Our children and youth (and their parents and carers) have enjoyed making connections and spending time together. We have had fellowship events including an all-age Easter gathering and a Christmas themed social. An end of term bowling social was a great success reuniting and joining old and new friends after the summer.

There is ongoing support for high schoolers/ students from congregation and wider families.

Our young adult / student group continues to be active with regular meetings to share in faith and fellowship. Such meetings are sometimes hybrid in order to be accessible for those unable to attend in person. We had a baptism of a young adult in July.

Whilst it has been a year of change following the union and then the departure of our Minister we feel that our provision across these age groups has stayed strong.

Pastoral Care and Nurture

Book of Remembrance The Remembrance Book was opened within the second half of 2025, as a memorial, within the *Mayfield* sanctuary, to those we have loved and lost. There has been a positive response and enabled many members of the congregation and parish to include a loved one's details in a 'living memorial' which continues to be added to.

Chaplaincy Camilla House Chaplaincy, worship and connection with First Friday Friends (FFF) continues to grow and residents join not only at FFF but at 10.45 weekly worship. St Margaret's Care Home approached our Deacon about chaplaincy and worship within the care home; this chaplaincy began mid-2025 and continues to be built on.

Car Pool / Flowers Ministry The Car Pool is vital to enable 'less mobile' members. Weekly flowers have been trialled over most of 2025 and the take up to donate flowers (in memory, anniversaries etc) has been incredible. The flowers too have been welcomed by the recipients.

Church Groups The pastoral support which is undertaken within our many groups has enabled our care for each other to continue to grow and respond in times of need.

Mission

The main activities centred around engaging with our new, enlarged community and showing love for our neighbours by supporting our local primary school. Cards were delivered to 5,000 households at Easter, Harvest time and Christmas, taking greetings from church to the community and inviting people to join with us for activities and events, both fun and faith. We were pleased with the response and feel we are making ourselves known in the new parish as a welcoming place with a message to share with everyone. Our aim is to reach out to more of the parish in 2026.

We also delivered envelopes during Christian Aid Week to raise awareness of the work of Christian Aid and give members of the community opportunities to donate. In total over £8,000 was raised for subsistence farmers in Guatemala through various activities and collections our church held that week.

Messy Church continued on nine Saturday afternoons in the year and was well attended by around up to twenty-five families, the majority of whom have little experience of church. Two found out about Messy Church at the Easter Monday event and the parish card deliveries. There were many opportunities to share our faith with these children and their parents while exploring bible stories with them. We hope to deepen some of these connections in 2026.

At the request of the head teacher, we have been involved with other faiths in the life of Prestonfield Primary School. Our involvement has been spearheaded by our Children and Young Adult worker. In addition to the events covered in the summary, we gave Easter Eggs and Advent calendars with a Christian message to each child. In addition to the inter-faith service mentioned earlier, we supported Easter and end year assemblies; hosted a Harvest visit to *Priestfield* Centre for a school class, followed up by a whole school harvest assembly in school. We also engaged in nativity storytelling across three classes and helped at nativity performances. We supported a whole-school

competition to design our Christmas card. The winner was presented with her prize at the community tree-lighting ceremony in Prestonfield, led by our Deacon and Children and Young Adult worker, where a group of singers from the school led us all in singing Christmas songs.

From our Hardship Fund, the church was able to respond to requests from the head teacher for financial support for families in crisis and we contributed towards the cost of the school residential trip to help ensure a degree of equal access for families. From time to time a group of volunteers from church worked together with school parents on the school garden.

Pioneering Group

The Pioneering Group have continued to meet in 2025. Starting the year we heard from the Rev Peter Wood who works for Lothian and Borders Presbytery as Mission Officer. He shared his past and present experiences of Pioneer Ministry which was very helpful and encouraging. Peter was excited about sharing the good news and saw the role of Pioneering as making new worshipping communities.

As the time to appoint a nominating committee was drawing near we looked to build on what we had found out in previous years and went over the papers we had previously developed. However, the situation changed over the summer with Dr Forsyth's demission, so appointing a Pioneer Minister was put back.

As a result we met in September to think about what we could actually do now. We came up with a number of ideas - from thinking about how to work with students or joining in with what is going on already to running a café.

At our next meeting in October, we shared pudding together. In looking at our last meeting's thoughts, we decided to join in with what is happening already; continue to help with the school; support and arrange for refreshments at the Prestonfield Remembrance Service; and support and develop the Christmas Tree Lighting at Prestonfield.

In a December meeting we were pleased to report on the success of these activities. We also had an excellent evening where we heard from the Rev Elisabeth Spence who was a Pioneer Minister in the Hopefield area of Bonnyrigg for five years. Elisabeth was able to give us many examples from her personal experiences, also what she learned from the five years and the qualities it is important for a Pioneer Minister to have. In the new year we will look at identifying for ourselves what qualities a Pioneer Minister would need as distinct from a Parish Minister. We will also consider whether we need to do anymore on a parish audit.

Resourcing

The Resourcing Group is responsible for the stewardship of the congregation's finances and properties. It also has duties in relation to some other matters, including health and safety. This year the Group met seven times. It has managed the transition from the financial and property arrangements of the former three congregations. This has included agreeing policies on the delegation of spending powers.

The Treasurer is a key member of the Group and prepares a draft of the annual congregational budget for review. The ultimate approval of the budget is a matter for the Kirk Session.

Other key members of the Group are the teams who organise the maintenance of both the Newington Trinity -*Mayfield* and Newington Trinity -*Priestfield* properties. Some significant works have been undertaken at both sites in order to maintain the properties in good state. In particular, works have been undertaken in the two manses ahead of new ministers moving in later in 2026.

This year has seen the transfer of the former Craigmillar Park Church manse to the Church of Scotland General Trustees. It was subsequently sold in May 2026. The Group also has responsibility for lettings of parts of the premises and a review of policy here is now underway.

FINANCIAL REVIEW

Our main source of income continues to be offerings from members of the congregation. We also earn significant income from other users of our premises and, to a lesser extent, from the telecommunications base station in our spire. Ordinary offerings were around 10 % lower than in 2024, based on the combined offerings totals in 2024 for each of the three former congregations. Around 88% of the offerings are given by standing orders, and about the same percentage benefit from the Gift Aid scheme. This was enhanced by tax recovery through the Gift Aid Small Donations Scheme, which increased the value of offerings given through the open plate. In terms of expenditure, our main items were our Giving to Grow contribution, our salary bill, and fabric costs.

We budgeted for a deficit of around £80,000 on the unrestricted general fund, leaving aside any legacies and the annual transfer from the Hunter Bequest Endowment Fund. But at the same time we were aware that we would need to spend significant sums from our restricted funds, especially for fabric costs (for which we planned to draw, in part, on our Consolidated Fabric Fund (CFF) held on our behalf by the General Trustees). This means that a wider focus than on just the unrestricted general fund is desirable.

Looking at the outturn, the Statement of Financial Activities shows a net movement of unrestricted funds of minus £667,016. However, this includes a one-off sum of £650,000 for the disposal of the Hallhead Road manse (whose net proceeds of sale are now included in our CFF balance). Ignoring that suggests a deficit of around £17,000 on the general fund. However, that does not tell the full financial story: it includes, for instance, investment gains of around £31,000 (on unrestricted investments which we still hold) and drawings of around £18,000 from the CFF towards our energy costs. It also includes £12,500 of legacies and £1,500 from the Hunter Bequest, for which, as mentioned, we do not budget. When account is taken of those sums the effective deficit for the year is around £80,000.

Investment Policy And Performance

For the restricted funds they hold, the policy of the Trustees is to invest a proportion where the funds are unlikely to be needed in the short term and hold the balance on deposit. For unrestricted funds the Trustees aim to retain a minimum of £50,000 on deposit and to invest the balance.

As the Church's income from offerings and other sources has recently been more or less sufficient to cover normal expenditure the policy of the Trustees has been to place the majority of its unrestricted resources in funds intended to produce capital growth, with a smaller proportion in funds intended to produce income. For restricted resources, policy depends on the purposes of the fund. In 2025 investments in the growth category held for the full year rose in value by £29,233, or approximately 7.8%, while yielding income of £7,893, or around 2%. Investments in the income category held for the full year rose by £3,506, or around 3%, while yielding income of £6,374, or around 5.4%. For the endowment bequests, whose funds are invested in the growth category, there was an increase in value of £6,262 and a total income of £1,631 was received. All investments or deposits are placed under the management of the Church of Scotland Investors Trust.

The investment policy of the Hunter Bequest, which is a separate charity (SC020704), is set by the trustees of that separate charity and they are accountable for it.

Reserves Policy

It is the Trustees' policy to hold longer term reserves of unrestricted funds against major unexpected costs or significant investment opportunities. The current target level for these reserves is around £400,000. Other free reserves are held to cover possible

shortfalls in income in the year ahead, to provide working capital and to fund necessary improvements in the heating system in the sanctuary.

At the year end the Church held unrestricted funds of £2,466,689, of which £1,900,000 comprised the value of the Seton Place manse and Church House and £528,614 had been designated as reserves, leaving £38,075 of free reserves. The church also held £122,061 of restricted funds which have been provided for the purposes specified in Note 15, and £86,303 of endowment funds.

Structure, Governance and Management

The Kirk Session meets regularly. Given the work on the union and on the vacancies, the number of meetings in 2025 rose to fourteen.

The Kirk Session delegates many functions to the Activity Groups (described above). Business responsibilities are primarily located in the Resourcing Group, which comprises, ex officio, the Minister and Session Clerk, and other members. One of its members is nominated by the Kirk Session as Convener for a period of three years. The Resourcing Group met seven times in 2025. It has oversight of matters such as finance, fabric, human resources and health & safety and risk and makes recommendations where required to the Kirk Session.

Office bearers have skill and experience in the areas of responsibility delegated to them and the time available to complete what is required of them. Each office bearer has defined authority and a reporting line. Financial controls are robust and accounts are examined by an independent examiner.

On advice from the Resourcing Group, the level and risk profile of investments is kept under review by the Kirk Session, whose authority is required for any changes. All investments are in funds under the direction of the Church of Scotland Investors Trust.

Like all charities of a similar nature there is regular consideration given to the possibility of future membership reducing and the financial implications of that reduction as well as resultant difficulties in succession planning. Newington Trinity has a programme of outreach, community engagement and inclusion as detailed elsewhere in this report. It strives to encourage and nurture new talent as well as persuade individuals to donate what they can of their time and talents. It communicates and celebrates achievement as well as supporting and encouraging in times of trial.

A Risk Register was in place and observed in 2025 and any actions required are taken.

The team has robust systems in place for regular risk assessment and testing of equipment. Those are reviewed by the Resourcing Group. All necessary fire certificates are up to date and adequate.

The Resourcing Group review and revise the emergency evacuation procedures as necessary and the Church's data protection policy takes account of the 2018 GDPR legislation. Appropriate and adequate Employers Liability, Occupiers Liability and Property Insurance is in place. Guidelines from the Church of Scotland Offices updating legislation are read and acted upon. Appropriate food hygiene training is undertaken by those who use the church kitchens (which encompasses those who hire the halls as well as Newington Trinity groups). Our fire evacuation plan was last updated in 2025.

Newington Trinity invests in its people and its community. Protection of Vulnerable Groups remains a priority; the safeguarding team meet on a regular basis and all volunteers working with children or adults at risk have been PVG certified. The safeguarding committee report directly to the Minister and through him/her, where necessary, to the Church of Scotland Offices. The safeguarding coordinators, appointed in 2025, also ensure adequate training is made available to those requiring it and confirm that all active members requiring training have undertaken the necessary training courses.

Reference and Administrative Information

Trustees / Elders

Barry Cross – resigned 19 March 2025
Diane Cross
Christine De Luca
David Dickson
Fiona Ferguson
Rev Dr Alexander Forsyth, Minister.
Left 31 August 2025
Ailsa Garland
Charles Garland, Treasurer
Joyce Jackson

Rev Dr Anne Logan, Interim Moderator.
Appointed by Presbytery 24 September 2025
Boyd McAdam
Alastair MacGilchrist
Aileen Nimmo
Alan Paterson
Pauline Robertson, DCS
Anne Steele
Andrew Steven
Pauline Weibye
Julia Yarker

In addition, the following elders resigned from Session on 8 January 2025, having previously been elders of one of the former congregations now in the union. Despite resigning from the Kirk Session they remain ordained elders and may serve on the Session again in future:

Craigmillar Park

Gordon Braidwood
John Kelly
Katy Ruggeri

Mayfield Salisbury

Anne Aithie
Douglas Blackwood
David Booth
Sandra Carter
David Cumming
Deirdre Eustace
Niall Finlayson
John Graham
Melanie Grier
Anette Hagan
Steve Holehouse
Stewart Houston
Alvin Jackson
Jean MacGilchrist
Angus McIntyre
Colin MacKenzie

Bob McNie
Donald Millar
Neil Newton
Pamela Molyneaux
Kate O'Brien
George Ross
Maggie Ross
Jo Scott
Gordon Mathison
Anne Robertson
Liz Shand
Christina Somerville
Hugh Somerville
Frank Spratt
Catriona Stewart
Anne Sturrock
Diana Tudhope
Priestfield
Andrew Drysdale
Eleanor Forbes
Kenny Ferguson

Principal Office-bearers

Minister: The Revd Dr Alexander (Sandy) Forsyth until 31 August 2025.
Interim Moderator: Rev Dr Anne Logan, Appointed by Presbytery from 24 September 2025

Session Clerks: Boyd McAdam
Pauline Weibye

Resourcing Activity Group Convener: Andrew Steven (from 13 February 2025).
Previously: Boyd McAdam

Church Treasurer: Charles Garland (from 8 January 2025). Previously: John Graham

Principal Office

18 West Mayfield, Edinburgh EH9 1TQ Charity No: SC000785

Independent Examiner

Anne Campbell FCA, Stripe Accountants Ltd, 5 South Charlotte St, Edinburgh, EH2 4AN

Bankers

Bank of Scotland Unit 15A, Cameron Toll, Lady Road, Edinburgh EH16 5PB

Trustees' Responsibilities in relation to the Financial Statement

The financial statement has been prepared in accordance with the accounting policies set out in the accounts and complies with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS102 (second edition October 2019).

The United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the law applicable to charities in Scotland require the charity Trustees to prepare a financial statement for each year which shows a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statement, the Trustees are required to:

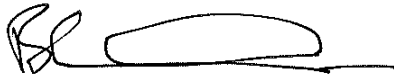
- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statement;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

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 statement complies with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Edinburgh: Newington Trinity Church Of Scotland ("Newington Trinity")
Trustees' Report Year Ended 31 December 2025

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

Approved by the Trustees and signed on their behalf by

A handwritten signature in black ink, appearing to be 'Boyd McAdam', written over a horizontal line.

Boyd McAdam, Session Clerk

Date 6 August 2026

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 22-38.

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 2006 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
- 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.



Anne Campbell FCA
Stripe Accountants Ltd
5 South Charlotte Street
Edinburgh EH2 4AN

Date: 6 August 2026

Edinburgh: Newington Trinity Church Of Scotland ("Newington Trinity")
Statement of Financial Activities

Year ended 31 December 2025		Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024
		£	£	£	£	£	£	£	£
Income and endowments from:									
	Note								
Donations and legacies	1	268,875	40,931	-	309,806	313,909	103,758	-	417,667
Charitable activities	2	60,486	-	-	60,486	70,902	-	-	70,902
Other trading activities	3	13,335	-	-	13,335	13,291	-	-	13,291
Investments	4	21,557	3,040	1,739	26,336	26,867	3,361	1,727	31,955
Other income	5	-	79,842	-	79,842	15,100	-	-	15,100
Total income		364,253	123,813	1,739	489,805	440,069	107,119	1,727	548,915
Expenditure on:									
Raising funds		-	-	-	-	-	-	-	-
Charitable activities	6	424,314	116,905	120	541,339	559,381	101,217	120	660,718
Loss on transfer of property to General Trustees	9	650,000	-	-	650,000	-	-	-	-
Total expenditure		1,074,314	116,905	120	1,191,339	559,381	101,217	120	660,718
Net gains (losses) on investments	10	30,907	1,776	6,262	38,945	34,936	1,954	7,311	44,201
Net income expenditure)		(679,154)	8,684	7,881	(662,589)	(84,376)	7,856	8,918	(67,602)
Transfers between funds	15	12,138	(10,418)	(1,720)	-	1,435	78	(1,513)	-
Net movement in funds		(667,016)	(1,734)	6,161	(662,589)	(82,941)	7,934	7,405	(67,602)
Reconciliation of funds:									
Total funds brought forward		3,133,705	123,795	80,142	3,337,642	3,216,646	115,861	72,737	3,405,244
Total funds carried forward		2,466,689	122,061	86,303	2,675,053	3,133,705	123,795	80,142	3,337,642

The church has no recognised gains or losses other than the results for the year as set out above. All of the activities of the church are classed as continuing.
The notes on pages 24 to 38 form part of these accounts.

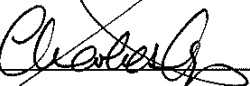
Edinburgh: Newington Trinity Church Of Scotland ("Newington Trinity")
Balance Sheet at 31 December 2025

		Total 2025 £	Total 2024 £
Fixed Assets	Note		
Tangible assets	9	1,900,000	2,550,000
Investments	10	605,036	586,100
Total Fixed Assets		<u>2,505,036</u>	<u>3,136,100</u>
Current Assets			
Debtors	11	11,739	12,229
Cash at bank and in hand		173,318	205,718
Total Current Assets		<u>185,057</u>	<u>217,947</u>
Liabilities			
Creditors falling due within one year	12	15,040	16,405
Net Current Assets		<u>170,017</u>	<u>201,542</u>
Net Assets		<u>2,675,053</u>	<u>3,337,642</u>
The funds of the charity			
Endowment funds	15	86,303	80,142
Restricted income funds	15	122,061	123,795
Unrestricted income funds	15	2,466,689	3,133,705
Total charity funds		<u>2,675,053</u>	<u>3,337,642</u>

The notes on pages 24 to 38 form part of these accounts.

The accounts were approved by the trustees on 6 August 2026 and signed on their behalf by:







Boyd McAdam (Session Clerk)

Charles Garland (Treasurer)

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

Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102 second edition October 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as restricted funds, endowment 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the 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.

Incoming resources

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.

Donated services and facilities

In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Judgements and key sources of estimation uncertainty

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

Going concern

The Trustees consider that there are no material uncertainties about the ability of the Charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Outgoing resources

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended on the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services. Costs of raising funds are those costs incurred in attracting voluntary income.

Fixed Assets

The charity owns the Church and halls at the Mayfield site (whereas the Priestfield site and the associated manse are owned by the General Trustees of the Church of Scotland, with the charity having the right to occupy and use them for its charitable objects). The value of the Mayfield assets is excluded from the financial statements on the grounds that a reliable valuation cannot be obtained. Expenditure incurred on the repair and maintenance of all these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises. The charity owns the manse occupied by the Minister at 26 Seton Place, Edinburgh, and the property known as Church House at 18 West Mayfield, Edinburgh. These are included at the Trustees' valuation in the Manse Property Fund and the Church House Property Fund. The Trustees consider that the valuations of £1.2m and £0.7m are reasonable in the light of recent property transactions in the area. Until its transfer to the General Trustees in October 2025 the charity owned the manse at 14 Hallhead Road.

All tangible fixed assets costing in excess of £10,000 having a value to the charity greater than one year, other than those required for specific purposes, are capitalised. This threshold has been increased because of inflation since the previous threshold of £5,000 was set. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives.

Heritable property	50 years
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Fixtures, fittings and office equipment	5 years
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Depreciation has not been provided on properties, as it is considered that the values of the manse and Church House are reasonably stated and a depreciation charge is considered to be immaterial.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors or sub-sectors.

Taxation

Edinburgh: Newington Trinity Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Cash and Cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and on deposits held with banks and the Church of Scotland Investors Trust.

Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial.

Financial assets comprise cash, trade debtors, other debtors and accrued income. Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Financial liabilities comprise bank overdraft, trade creditors, other creditors and accruals. Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Edinburgh: Newington Trinity Church Of Scotland ("Newington Trinity")
Notes forming part of the financial statements for the year ended 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	2025	2025	2025	2025	2024	2024	2024	2024
1 Donations and Legacies								
Offerings	202,267	-	-	202,267	225,733	-	-	225,733
Tax recovered on Gift Aid donations	44,482	2,500	-	46,982	50,163	4,563	-	54,726
Legacies	12,500	-	-	12,500	22,000	-	-	22,000
Other donations	9,626	22,499	-	32,125	16,013	19,195	-	35,208
Listed Places of Worship grants	-	10,482	-	10,482	-	-	-	-
North Merchiston Fund	-	5,450	-	5,450	-	-	-	-
grant								
CARES grant	-	-	-	-	-	80,000	-	80,000
	268,875	40,931	-	309,806	313,909	103,758	-	417,667
2 Income from charitable activities								
Weddings and funerals	1,900	-	-	1,900	1,709	-	-	1,709
Coffee morning	-	-	-	-	358	-	-	358
Use of premises	58,586	-	-	58,586	68,835	-	-	68,835
	60,486	-	-	60,486	70,902	-	-	70,902
3 Income from other trading activities								
Rent received	13,335	-	-	13,335	13,291	-	-	13,291

Edinburgh: Newington Trinity Church Of Scotland ("Newington Trinity")
Notes forming part of the financial statements for the year ended 31 December 2025

	Unrestricted Funds		Restricted Funds	Endowment Funds	Unrestricted Funds		Restricted Funds	Endowment Funds	Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
4 Investment income										
Dividends received	18,876		479	1,631	20,986	21,994	480	1,631	24,105	
Deposit interest	2,681		2,561	108	5,350	4,873	2,881	96	7,850	
	<u>21,557</u>		<u>3,040</u>	<u>1,739</u>	<u>26,336</u>	<u>26,867</u>	<u>3,361</u>	<u>1,727</u>	<u>31,955</u>	
5 Other Income										
Revenue transfer from General Trustees	-		18,000	-	18,000	-	-	-	-	
Capital transfer from General Trustees	-		61,842	-	61,842	-	-	-	-	
Grant from General Trustees	-		-	-	-	15,000	-	-	15,000	
Sundry income	-		-	-	-	100	-	-	100	
	<u>-</u>		<u>79,842</u>	<u>-</u>	<u>79,842</u>	<u>15,100</u>	<u>-</u>	<u>-</u>	<u>15,100</u>	

Note: Unrestricted investment income included £4,000 received from the Agnes Crispin Trust (2024 £6,000).

Edinburgh: Newington Trinity Church Of Scotland (“Newington Trinity”)
Notes forming part of the financial statements for the year ended 31 December 2025

6 Analysis of Expenditure	Unrestricted Funds		Restricted Funds		Endowment Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
	2025		2025		2025		2024		2024		2024		2025	2024
Raising Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Activities														
Giving to Grow Contribution	200,906		-		-		198,875		-		-		200,906	198,875
Presbytery Dues	4,803		-		-		4,223		-		-		4,803	4,223
Minister's Expenses	1,338		-		-		1,382		-		-		1,338	1,382
Ministerial Assistance	39,920		-		-		31,973		-		-		39,920	31,973
Pulpit Supply	1,550		-		-		463		-		-		1,550	463
Outreach	571		6,106		-		24,165		3,145		-		6,677	27,310
Other salary costs	60,610		20,002		-		70,825		12,000		-		80,612	82,825
Fabric Repairs & Maintenance	38,477		43,416		-		62,925		226		-		81,893	63,151
Mayfield Heating Project	1,881		17,346		-		41,816		80,000		-		19,227	121,816
Council Tax	6,055		-		-		11,057		-		-		6,055	11,057
Energy and Water	18,017		18,000		-		40,951		-		-		36,017	40,951
Other Buildings Costs	28,103		235		-		31,886		-		-		28,338	31,886
Church Office Expenses	8,922		818		-		9,503		483		-		9,740	9,986
Organ & Music	3,318		10,140		-		18,427		5,363		-		13,458	23,790
Other expenses	8,343		842		-		7,386		-		-		9,185	7,386
Governance costs					-						-			
Independent Examiner's Fee	1,500		-		120		3,524		-		120		1,620	3,644
Total	424,314		116,905		120		559,381		101,217		120		541,339	660,718

Note: Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

	2025	2024
7 Staff costs and numbers	£	£
Salaries and wages	112,801	103,295
Social security costs	2,553	3,831
Pension costs	5,178	4,824
	<u>120,532</u>	<u>111,950</u>

The average number of employees during the year was as follows:	2025	2024
	Number	Number
Parish Deacon	1	1
Children and Young Adult Worker	1	1
Organist	1	2
Church Manager and church officer	2	2
	<u>5</u>	<u>6</u>

No employee had employee benefits in excess of £60,000 (2024 none).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipends scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856.

The charity operates a defined contribution pension scheme on behalf of one of its employees. The scheme and its assets are held by independent managers. Three other employees are enrolled in the NEST scheme operated by HM Government. The pension charges represent contributions from the charity and amounted to £5,178 (2024 £4,824) in the year. The pension costs are charged to unrestricted funds. At the year end an outstanding balance of £nil (2024 £nil) was owed to the schemes.

8 Trustee Remuneration and Related Party Transactions

During the year Rev Dr Sandy Forsyth received £980 for communications costs (2024 £1,382).

Dr Forsyth moved to a new post, and left the manse, at the end of August.

Council tax for the manse was £3,822 (2024 £4,616). No other trustees received payments.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of £19,655 was donated to the congregation by the 17 trustees. In the year 2024 the 3 former congregations had a much larger number of trustees. Donations by all these trustees amounted to £102,044.

9 Tangible Fixed Assets

	Buildings £	Total £
Valuation		
At 1 January 2025	2,550,000	2,550,000
Additions	-	-
Transfer of property to General Trustees	(650,000)	(650,000)
At 31 December 2025	<u>1,900,000</u>	<u>1,900,000</u>
Accumulated Depreciation		
At 1 January 2025 and 31 December 2025	-	-
Net Book Value		
At 31 December 2025	<u>1,900,000</u>	<u>1,900,000</u>
At 31 December 2024	<u>2,550,000</u>	<u>2,550,000</u>

Tangible fixed assets as at 1 January were the manse at Seton Place, the property in West Mayfield known as Church House, which contains halls and a flat for the Church manager, and the manse in Hallhead Road. The manse in Hallhead Road was valued by the previous congregation at £650,000. Under the terms of the union which came into effect on 1 January this manse was due to be sold, and in November 2025 ownership was transferred at nil consideration to the General Trustees of the Church of Scotland with the intention that the property be marketed for sale. Once the property sells (which subsequently happened on 1 May 2026 for a price of £900,000) the sale proceeds, minus the statutory levy of 15%, are to be held for the benefit of the congregation by the General Trustees. The valuations of all 3 properties were reviewed, on the basis of the trustees' local knowledge of market conditions. The effective date of the Seton Place valuation was 31 December 2020. The valuations of the properties other than the Hallhead Road manse were not changed. The carrying amount which would have been recognised under the historical cost model would have been: Seton Place £1,100,000 and Church House £700,000.

10 Investments

	2025 £	2024 £
Market Value at 31 December 2024 (2023)	586,100	613,993
Invested during year	-	-
Disposals during year	(20,008)	(72,094)
Realised gain/(loss) on investments	(55)	3,490
Unrealised gain/(loss) on investments	38,999	40,711
Market value at 31 December 2025 (2024)	<u>605,036</u>	<u>586,100</u>
Investments at cost	<u>430,591</u>	<u>451,344</u>

The following investments are held:

Church of Scotland Investors Trust (CoSIT) Growth Fund: 70548 units

Church of Scotland Investors Trust Income Fund: 10623 units

Note: The Hunter Bequest investments of £74,914 (2024 £69,152) have been included at their value at 30 September 2025, the date to which the most recent accounts of the Bequest have been prepared.

11 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	11,000	12,229
Accounts Receivable	250	-
Prepayments	489	-
	<u>11,739</u>	<u>12,229</u>

12 Creditors

	2025	2024
	£	£
Accruals	7,423	8,253
Other	7,617	8,152
	<u>15,040</u>	<u>16,405</u>

13 Analysis of Net Assets Among Funds 2025

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	1,900,000	-	-	1,900,000
Investments	-	498,804	24,438	81,794	605,036
Current Assets	53,115	29,810	97,623	4,509	185,057
Current Liabilities	(15,040)	-	-	-	(15,040)
Net assets at 31 Dec 2025	<u>38,075</u>	<u>2,428,614</u>	<u>122,061</u>	<u>86,303</u>	<u>2,675,053</u>

Analysis of Net Assets Among Funds 2024

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed assets	-	2,550,000	-	-	2,550,000
Investments	-	487,906	22,662	75,532	586,100
Current Assets	102,403	9,801	101,133	4,610	217,947
Current Liabilities	(16,405)	-	-	-	(16,405)
Net assets at 31 Dec 2024	<u>85,998</u>	<u>3,047,707</u>	<u>123,795</u>	<u>80,142</u>	<u>3,337,642</u>

14 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Edinburgh: Newington Trinity Church Of Scotland ("Newington Trinity")
Notes forming part of the financial statements for the year ended 31 December 2025

15 Movements in Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains & Losses £	At 31 Dec 2025 £
Endowment funds						
Wm Scott Bequest (note 1 and note 7)	6,880	156	-	(156)	500	7,380
Mrs M Macaskill Memorial Fund (note 2)	1,500	64	-	(64)	-	1,500
The Hunter Bequest (note 3)	71,762	1,519	120	(1,500)	5,762	77,423
	<u>80,142</u>	<u>1,739</u>	<u>120</u>	<u>(1,720)</u>	<u>6,262</u>	<u>86,303</u>
Restricted funds						
Hardship Fund	4,841	-	-	-	-	4,841
Organ Fund	3,277	-	-	-	-	3,277
Music Project Fund	-	12,000	10,140	-	-	1,860
Flower Fund	714	399	209	-	-	904
First Friday Friends Fund	848	-	200	-	-	648
Children, Youth etc Fund (note 4)	24,950	12,500	20,326	64	-	17,188
Building Projects Fund (note 5)	-	61,842	60,762	-	-	1,080
Energy Fund	-	18,000	18,000	-	-	-
North Merchiston Fund (note 6)	-	5,450	5,450	-	-	-
Listed Places of Worship Grants (note 8)	-	10,482	-	(10,482)	-	-
Post-Covid Actions Fund	10,436	221	395	-	-	10,262
Kenneth Palmer Young Persons	54,583	1,879	-	-	1,776	58,238
Kenneth Palmer Outreach Fund	22,782	940	-	-	-	23,722
Garden-Shrub Fund	135	100	235	-	-	-
Buttberg Bequest	878	-	878	-	-	-
Defibrillator Fund	351	-	310	-	-	41
	<u>123,795</u>	<u>123,813</u>	<u>116,905</u>	<u>(10,418)</u>	<u>1,776</u>	<u>122,061</u>
Unrestricted funds						
Designated Funds						
Seton Place Manse Property Fund	1,100,000	-	-	-	-	1,100,000
Seton Place Manse Revaluation Fund	100,000	-	-	-	-	100,000
Church House Property Fund	700,000	-	-	-	-	700,000
Hallhead Road Manse Property Fund (note 9)	650,000	-	650,000	-	-	-
Salisbury Reserve Fund	172,315	-	-	-	12,432	184,747
Fabric and Maintenance Fund	325,392	-	-	-	18,475	343,867
General Fund	<u>85,998</u>	<u>364,253</u>	<u>424,314</u>	<u>12,138</u>	<u>-</u>	<u>38,075</u>
	<u>3,133,705</u>	<u>364,253</u>	<u>1,074,314</u>	<u>12,138</u>	<u>30,907</u>	<u>2,466,689</u>
Total funds	<u>3,337,642</u>	<u>489,805</u>	<u>1,191,339</u>	<u>-</u>	<u>38,945</u>	<u>2,675,053</u>

Note 1: income was transferred to the General Fund to support fabric work

Note 2: income was transferred to the Children, Youth and Young Adults Fund

Note 3: income was transferred the General Fund to support pastoral work

Note 4: the full title is the Children, Youth and Young Adults Fund

Note 5: transfers of capital were received for fabric projects from the Consolidated Fabric Fund of the General Trustees

Note 6: a grant was received from this fund to be spent on mission

Note 7: the investments for this Bequest were in the prior year figures included in the Fabric and Maintenance fund. They are now correctly stated and the latter fund has been adjusted

Note 8: these restricted grants were received from the Listed Places of Worship Grants Scheme in order to cover the VAT incurred in relation to eligible expenditure. During the year the full £10,482 received was transferred from this fund to unrestricted general funds in relation to the reimbursement of VAT incurred

Note 9: see details in Note 9 to the accounts above

Edinburgh: Newington Trinity Church Of Scotland ("Newington Trinity")
Notes forming part of the financial statements for the year ended 31 December 2025

15 Movements in Funds
(continued 2024)

	At 1 Jan	Incoming	Outgoing	Transfers	Gains & Losses	At 31 Dec
	2024	Resources	Resources			2024
	£	£	£	£	£	£
Endowment funds						
Wm Scott Bequest (note 1)	6,330	135	-	(135)	550	6,880
Mrs M Macaskill Memorial Fund (note 2)	1,500	78	-	(78)	-	1,500
The Hunter Bequest (note 3)	64,907	1,514	120	(1,300)	6,761	71,762
	<u>72,737</u>	<u>1,727</u>	<u>120</u>	<u>(1,513)</u>	<u>7,311</u>	<u>80,142</u>
Restricted funds						
Hardship Fund (note 4)	5,996	-	1,155	-	-	4,841
Organ Fund	3,277	-	-	-	-	3,277
Music Project Fund	5,363	-	5,363	-	-	-
Flower Fund (note 4)	684	30	-	-	-	714
First Friday Friends Fund	818	350	320	-	-	848
Children, Youth etc Fund (note 5)	14,295	23,378	12,801	78	-	24,950
Post-Covid Actions Fund	10,474	260	298	-	-	10,436
Kenneth Palmer Young Persons	50,863	1,966	200	-	1,954	54,583
Kenneth Palmer Outreach Fund	21,647	1,135	-	-	-	22,782
Halls Heating Fund (note 6)	-	80,000	80,000	-	-	-
Fabric Fund	227	-	227	-	-	-
Garden-Shrub Fund	135	-	-	-	-	135
Buttberg Bequest	1,731	-	853	-	-	878
Defibrillator Fund	351	-	-	-	-	351
	<u>115,861</u>	<u>107,119</u>	<u>101,217</u>	<u>78</u>	<u>1,954</u>	<u>123,795</u>
Unrestricted funds						
Designated Funds						
Seton Place Manse Property Fund	1,100,000	-	-	-	-	1,100,000
Seton Place Manse Revaluation Fund	100,000	-	-	-	-	100,000
Church House Property Fund	700,000	-	-	-	-	700,000
Hallhead Road Manse Property Fund	650,000	-	-	-	-	650,000
Salisbury Reserve Fund	159,124	-	-	-	13,191	172,315
Fabric and Reserve Fund (note 8)	388,519	594	28,591	(54,670)	19,540	325,392
General Fund (notes 9 and 10)	<u>119,003</u>	<u>439,475</u>	<u>530,790</u>	<u>56,105</u>	<u>2,205</u>	<u>85,998</u>
	<u>3,216,646</u>	<u>440,069</u>	<u>559,381</u>	<u>1,435</u>	<u>34,936</u>	<u>3,133,705</u>
Total funds	<u>3,405,244</u>	<u>548,915</u>	<u>660,718</u>	<u>-</u>	<u>44,201</u>	<u>3,337,642</u>

Note 1: income was transferred to the General Fund to support fabric work

Note 2: income was transferred to the Children, Youth and Young Adults Fund

Note 3: income was transferred the General Fund to support pastoral work

Note 4: this includes funds from all three of the former congregations

Note 5: full title is the Children, Youth and Young Adults Fund: includes funds from 2 former congregations

Note 6: a grant was received from Local Energy Scotland towards the Halls Heating Project.

Note 7: in preparation for the union the Kirk Session re-designated a number of designated funds.

Note 8: this includes funds from two of the former congregations

Note 9: includes general funds from all three congregations and a designated coffee fund from one of them

Note 10: an error in one former congregation's accounts for 2023 has been corrected

15 Purposes of Endowment Funds

Wm Scott Bequest: to support fabric work

Mrs M Macaskill Memorial Fund: to support Sunday School

Hunter Bequest: to support pastoral work

Purposes of Restricted Funds

Hardship Fund: to support those in need

Organ Fund: to maintain organs in our church buildings

Buttberg Bequest: to support outreach work within Edinburgh

Music Project Fund: to strengthen the choir and thereby enhance worship

Flower Fund: to provide flowers for display during services of worship

First Friday Friends Fund: to support work with dementia sufferers

Children, Youth and Young Adults Fund: to strengthen our ministry to younger people

Building Projects Fund: to undertake fabric projects funded from the Consolidated Fabric Fund

Energy Fund: to meet energy costs funded from the Consolidated Fabric Fund

North Merchiston Fund: to support mission projects

Post-Covid Actions Fund: to support new projects and initiatives in the aftermath of Covid-19

Kenneth Palmer Outreach Fund: to support outreach work

Kenneth Palmer Young Persons Fund: to support work with the 14-30 age group

Garden-Shrub Fund: to improve the church gardens

Defibrillator Fund: to provide and maintain defibrillators

Purposes of Designated Funds

Seton Place Manse Property Fund: to represent the value of the Manse in Seton Place

Seton Place Manse Property Revaluation Fund: to represent the change in value of the Manse in Seton Place

Church House Property Fund: to represent the value of Church House

Hallhead Road Manse Property Fund to represent the value of the manse in Hallhead Road

Salisbury Reserve Fund: to provide a reserve for the support of mission and development

Fabric and Maintenance Fund: to provide a reserve for managing our buildings

16 Merger accounting - analysis of principal SOFA components for the previous reporting year

	Charity A (pre-merger)	Charity B (pre-merger)	Charity C (pre-merger)	Combined Total
	£	£	£	£
Total income	384,069	118,094	46,752	548,915
Total expenditure	476,810	131,172	52,736	660,718
Net expenditure(income)	(92,741)	(13,078)	(5,984)	(111,803)
Net gains(losses) on investments	41,996	-	2,205	44,201
Net movement in funds	(50,745)	(13,078)	(3,779)	(67,602)

In this Note and also in Note 17 below, Charity A, B and C refers to the following charities which combined at the beginning of this financial year:-

Charity A Mayfield Salisbury Parish (Edinburgh) Church of Scotland

Charity B Priestfield Parish Church of Scotland, Edinburgh

Charity C Craigmillar Park Church Church of Scotland

17 Merger accounting - analysis of net assets at date of merger and any adjustments

	Charity A (at Union date)	Charity B (at Union date)	Charity C at Union date)	Combined Total
	£	£	£	£
Net Assets	2,494,747	62,788	780,107	3,337,642
Represented by				
Unrestricted funds	2,309,560	59,693	764,452	3,133,705
Restricted funds	113,425	3,095	7,275	123,795
Endowment funds	71,762	-	8,380	80,142
	2,494,747	62,788	780,107	3,337,642

18 Details of significant adjustments

The accounting policies of each of the Churches were previously aligned and consequently there has been no need to modify any existing accounting policies in consolidating the United congregations. All Churches previously prepared their accounts under the accruals basis.

19 Capital commitments

Following the completion of the union of the three former congregations on 1 January the Kirk Session embarked on a large programme of fabric work. This was partly to take advantage of the impending end of the Listed Places of Worship Grant Scheme, partly to make use of the sale proceeds of one of the former churches and partly because two of the manse (3 from the end of August) were vacant, making it easier to undertake work. At the end of the year six substantial projects for which contracts had been placed had not started, for a variety of reasons. These involved four buildings. The total value of the commitments made was £18,700.

20 Collections for Third Parties	2025	2024
	£	£
Christian Aid	584	856
CrossReach	584	856
Women's Aid Edinburgh	370	360
Mary's Meals	803	-
Poppy Scotland	-	435
Bethany Christian Trust	584	692
	<u>2,925</u>	<u>3,199</u>

No sum was outstanding at the year end (2024 nil)

Note: these sums do not include payments made direct to the third parties by contributors

21 Correction of Prior Year Accounts

An error has been discovered in the treatment of an endowment fund in the 2023 accounts for the former Craigmillar Park Church, from 1 January 2025 part of Newington Trinity Church. The Scott Bequest held an investment in the Church of Scotland Investment Trust (CoSIT) Growth Fund which does not appear as part of its closing balance in note 15 to the 2023 accounts or the opening balance in note 15 to the 2024 accounts. The investment is treated as part of a much larger designated fund investment, although the dividend income is correctly credited to the Bequest.

In sum total funds at the end of 2023 are correctly stated in the accounts but incorrectly categorised. To correct this, note 15 to these accounts includes in the opening balances for 2024 the Scott Bequest investment at its then value. It also shows for the Bequest the gain on its investment during 2024, which was not shown separately in the Craigmillar Park accounts for 2024.

APPENDIX

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES FOR THE BENEFIT OF THE CONGREGATION

10138 Edinburgh Newington Trinity

Consolidated Fabric Fund

CAPITAL ACCOUNT		2025
Credit balances held at 31 December at cost	-	
Market value of balances at 31 December		
REVENUE ACCOUNT		
Credit balance at 31 December	£14,070.27	
TEMPORARY ACCOUNT		
Credit balance at 31 December	£539,448.92	

Individual fund Purpose:

EXPENDABLE		2025
Credit balances held at 31 December at cost	-	
Market value of balances at 31 December		
PERMANENT ENDOWMENT		
Credit balance is held at 31 December at cost	-	
Market value of balances at 31 December		

Note: In October 2025 the former Craigmillar Park Church manse at 14 Hallhead Road Edinburgh was transferred to the Church of Scotland General Trustees. It was placed on the market in December 2025 and an offer of £900,000 was accepted in January 2026. It was sold on 1 May 2026.