Edinburgh: Gorgie and Palmerston Place Parish Church of Scotland

Trustees' Report and Financial Statements

for the year to 31 December 2025

Congregation No: 010127

Charity No: SC004291

Trustees' Annual Report
Year ended 31 December 2025

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 on pages 16 to 18 of 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 (FRS102) applicable in the UK and Republic of Ireland.

Objectives and Activities

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

The Church and Parish

Gorgie & Palmerston Place Church of Scotland was formed on 31st December 2023 by the union of Palmerston Place Church and Gorgie Dalry Stenhouse Church, in accordance with the Mission Plan of Edinburgh and West Lothian Presbytery. As a result, 2025 is the second full year of the united congregation.

The union has proved to be a success, and the two former congregations have continued to grow closer in a spirit of Christian love and service. Both former church buildings have been retained for worship, but twice a month we hold united services, alternating between the two buildings, which has helped greatly in bringing us together as one.

We also run Saltyard, a café and community centre on Dalry Road, conveniently situated about half-way between the two churches. This is an invaluable base for mission and community outreach, and it is now open four days a week.

The united parish is one of the largest in the Presbytery in terms of population, and serves an economically and socially diverse community. This presents real challenges, but, relying on the guidance of the Holy Spirit, we look forward with prayerful confidence to the future.

Achievements and Performance

Staffing

New Minister

The most exciting development during the year was that, after a lengthy vacancy, we now have a Minister!

After a long and diligent search, our Nominating Committee invited Rev Trish Archibald to preach as sole nominee at a united service on 11th May when the congregation voted overwhelmingly for her to be the first Minister of the united charge of Gorgie & Palmerston Place. Following Presbytery approval, she was inducted to the charge on Thursday 17th July.

Achievements and Performance (continued)

Trish's arrival has invigorated the whole congregation, and helped to bring a new sense of purpose and direction to all aspects of our work. Her enthusiasm, her insightful preaching, and her transparent love of Jesus have had a powerful impact on all, and we are thankful to the Holy Spirit for sending her to us.

It has also been a joy to welcome her husband Gareth and their three daughters into our fellowship, and we look forward to her having a long and fruitful ministry among us.

It is important at this point to pay tribute to Rev Sam Torrens, who served as our Interim Moderator during the vacancy, and whose wise leadership steered us through this time of uncertainty with grace and unfailing good humour.

Ministerial Team

Rev Reuben Addis, our part-time OLM, has continued to bring forward many new ideas to broaden our worship offerings and to engage with the wider community in the parish. These are further described below.

Our two full-time Ministerial Assistants, Lisa Clark and Jessica Linde, have each contributed greatly to the life of the congregation. Lisa has particular responsibility for pastoral and outreach work, while Jessica looks after children, young people and families.

We entered the year with a vacancy for organist, and so were delighted to find an outstanding replacement in Colin Grey. His skilled musicianship has added much to the quality of our Sunday worship, and he speedily became a much-valued member of our church community.

Support staff

The administrative core of the church is handled expertly by Gregor Innes, our Communications Co-ordinator, and Bénédicte Scholefield, our Premises Co-ordinator. We are grateful for their enthusiasm and skills.

We continue to be indebted to our caretaking staff. Piotr Pankowski and Rory Ross served throughout the year. Daniel Henley left during the year and has been replaced by Liz Jameson.

Review of the year

Worship

As reported above, both church buildings have been retained, with weekly worship conducted in each. Apart from the bi-monthly joint services, which alternate between the buildings, Palmerston Place holds Sunday services at 10.30am and 7pm, while Gorgie meets at 11am. The evening service at Palmerston Place attracts a good number of worshippers from other churches in the city.

Achievements and Performance (continued)

In addition, less formal worship services take place at Saltyard, including Taizé services, and during the year we introduced "Celebration", a monthly service aimed at those who find traditional worship difficult. Messy Church is run monthly in Gorgie Church, while we continue to offer regular services at the Sutherland Street retirement housing complex.

Young people and families

A key aim of the church is to engage with young people and families in our parish, and we run a number of activities specifically to this end. One of our Ministerial Assistants, Jessica Linde, has particular responsibility for this area.

- Popular Babies and Toddlers groups take place weekly at both churches and are much appreciated by those using them.
- Regular Bible studies for young people are now being held in the Manse.
- Book Lambs is a weekly story-telling time for pre-school children held in Saltyard on Wednesday afternoons.
- As noted above, Messy Church takes place monthly in Gorgie Church, and has proved very popular with families.
- A student-run and led Bible study group meets weekly in Saltyard on Friday mornings.
- Once a month on Sunday afternoons we hold Story Circle, incorporating Godly Play, for families.

To support this aspect of our work we have joined "Growing Young", an initiative based on American research which aims to develop a truly cross-generational Jesus-focussed church by, among other things, involving young people in key leadership positions.

Saltyard

Saltyard, our church café and outreach centre, has been operating for over 10 years, and is run by an enthusiastic team of volunteers and paid staff. As already noted, during the year we extended its opening hours from three to four days per week.

In addition to serving light lunches and snacks, which include home-made soup and scones baked on the premises, Saltyard offers a welcoming atmosphere and a listening ear. Through Saltyard, the church is part of the local community sharing the love and hope found in Jesus Christ.

Teams

The Kirk Session has been concerned to involve the whole congregation more deeply in all areas of the church's work. To this end a number of teams were formed at the end of the year to focus on the various aspects of our mission. These teams include ordinary members as well as elders, and have attracted an enthusiastic and encouraging response.

It is early days, but we believe that this development will, in God's Providence, give a sharper edge to our existing work and be a source of fresh ideas to enhance the services we offer to the congregation and the community we serve.

Achievements and Performance (continued)

Discipleship and Prayer

A number of programmes are aimed at discipling our people through prayer and engagement with Scripture.

• Weekly prayer meetings are held in both churches, which can be accessed by Zoom as well as in person. In addition, we hold a monthly Men's Prayer Breakfast in Saltyard which has proved to be very popular, not only with our own congregation but with people from other Edinburgh churches.

• Regular Bible study groups meet through the year, both in person and online.

• Bible studies were held during Lent in both Gorgie and in Palmerston Place, run jointly with St Mary's Episcopal Cathedral and St Martin's Episcopal Church. In 2025 we introduced further studies during Advent, held in Gorgie and St Martin's.

• Series 4 of "The Chosen" was shown in Saltyard over the summer and stimulated many interesting discussions.

Mission and Outreach

We work to spread the Good News of Jesus to the people of our community in various other ways:

• During the Edinburgh Festival Palmerston Place continued to provide the venue for two Christian theatre groups to perform, attracting large audiences from across the city and beyond.

• "Crazy Crafters", an informal crafting group for local people, meets weekly in Saltyard. Several new worshippers have come to our Sunday services as a result.

• In the approach to Christmas we distributed cards giving details of our services to local businesses, hotels, and hostels, along with copies of St John's Gospel. These attracted fresh people to our Christmas and Advent worship.

• We also tried handing these cards and Gospels to passers-by on Dalry Road, and were encouraged by the reception we experienced. This is an approach we will use again whenever we have suitable services or activities to publicise.

Fellowship

Fellowship with other believers is a vital part of the Christian life. Apart from that which we enjoy weekly over refreshments after Sunday worship a number of groups and activities bring us together in Christian love.

• The Monday Fellowship takes place weekly in Gorgie, and, apart from the pleasure of spending time with friends, its meetings involve a guest speaker and a short act of worship.

• The Friendship Café, aimed at the over-60s, meets in Palmerston Place for conversation over refreshments and various board games.

• The Book Club and the Film Club continued to meet regularly during the year.

• We hold congregational lunches several times a year, which are much enjoyed by all.

Work with other churches

We are in a Parish Grouping with Murrayfield Parish Church and St Stephen's Comely Bank, and run various activities with them, including occasional joint services.

As already noted, we work closely with St Mary's Episcopal Cathedral and St Martin's Episcopal Church through the Lent and Advent studies, and also hold a number of joint services with St Mary's each year. It would be good to expand this ecumenical work to include other churches in future.

Achievements and Performance (continued)

The Eco-Congregation group continues to meet regularly with their opposite numbers at St Mary's Cathedral. Palmerston Place has been awarded silver status as an eco-congregation, and environmental issues remain a major concern for the church.

Other Organisations

Several organisations use our premises, including the Nazareth Trust, which runs a hospital in the place of our Lord's childhood; CrossReach perinatal services; Shared Parenting Scotland; and the OM Music Sanctuary, of which more below. In addition, Presbytery meetings are held in the Palmerston Place Sanctuary.

The OM Music Sanctuary is an exciting project led by two of our regular worshippers, Ralph Turner and Liz Jamieson, and has been meeting in Palmerston Place since the beginning of 2022. It offers support to people with mental health issues, and provides tuition in various musical instruments as well as friendship and companionship. It meets five days a week in the former choir room, and has been an outstanding success, attracting some 70 regular participants. Although this is not a church-run project, we offer them significant guidance and support, and let them use our premises without charge.

Communications

A weekly E-newsletter is sent, giving information and Zoom links to all the events in the following week. It is our most important mechanism for communicating with members, although we have also produced paper newsletters for those who are not on email. Our church magazine has been published regularly during the year.

Buildings

As well as minor ongoing improvements to the church buildings, significant work on the organ and heating at Palmerston Place was carried out in 2025. Another major project during the year was to continue the refurbishment of the Manse, which thankfully was completed in time for the arrival of the Minister and her family in July. We are indebted to the Fabric Team for all they do to keep our properties in good repair.

The Diadem building, the former Stenhouse St Aidan's Church, was sold towards the end of the year, to City on a Hill Church, and we are delighted that it will continue to be used for Christian worship.

The former Palmerston Place manse is rented out and provides a useful monthly income.

General

As is sadly inevitable, several of our members and regular worshippers have been called to glory during the year, but we are comforted by knowing that they are now with the Lord whom they have served so faithfully.

The Kirk Session held an Away Day in Saltyard at the start of November to brainstorm ideas for the future strategy of our Church. These suggestions will be followed up in 2026.

Achievements and Performance (continued)

Members continued to donate to our regular charities. We raised funds for Christian Aid, Fresh Start, Water Aid, Bethany Christian Trust, and the Chogoria Hospital. We have regular Minutes for Mission on appropriate Sundays. We are grateful to all those responsible for organising teas and coffees weekly and for catering on special occasions.

Members of the congregation continue to assist regularly with the Care Van, which supplies the homeless with food, clothing, and blankets. The homeless were housed in the 'Hub Hotel' in our Parish, and some of our members form one of several catering teams using the kitchen in Gorgie Church to prepare three-course meals for them.

We were actively involved in the annual Shoebox appeal, Operation Christmas Child, and also acted as a centre for collection of the shoeboxes containing gifts for children in countries in need (thanks to the whole team of volunteers). At Christmas we again donated gifts to the children of prisoners in HMP Edinburgh and gave contributions to Dalry Primary School.

The Open Door Sale continued on Tuesday mornings at Gorgie. It also enables us to meet with the community and have conversations with passers-by. It is an excellent outreach and allows the Community to get to know us. We also run an Open Door on Saturdays, which saw good conversations and has been very encouraging.

Financial Review

Total unrestricted offerings including gift aid have decreased by £17,066 to £160,133 (2024: £177,199). Thank you to the congregation for their support. Grants include £5,000 (2024: £4,500) from the Dean Fund (managed by the Presbytery of Edinburgh & West Lothian) towards our ministerial assistant posts and a £3,650 (2024: £nil) North Merchiston Trust grant from Presbytery which was towards mission purposes so was also used towards our ministerial assistant posts.
Rental income, for long and short term room lets, was £100,087 (2024: £97,382) which relects inflationary increase in charges and hall hire continuing to recover after Covid. The Manse at Cluny Gardens continues to be let to a family via a letting agent.
The church also received a generous legacy from the Estate of Eileen Anne Collie and a donation from Miss Helen Pettigrew Russell Trust, for which we are extremely grateful.

Expenditure on charitable activities has increased to £628,526 (2024: £594,940). There have been a few changes in staff through the year hence the rise in salary costs. Some of our cleaning services have been outsourced to a contractor which is a factor in the increase in church office expenses. Other building costs decreased due to our ongoing efforts to be energy efficient (such as upgrading to newer more energy efficient and more advanced heating controls as well as a focus on cost savings.

Financial Review (continued)

During 2025 there were a number of fabric works undertaken with the biggest of these being the replacement of the boilers, which were well over 30 years old, and heating controls in the Palmerston Place Church building while the refurbishment of the Myreside manse was completed before our new Minister arrived in the summer. We funded the Myreside refurbishment, and other Gorgie Church repairs mentioned below, via drawn downs from the Consolidated Fabric Fund, which is held by the General Trustees of the Church of Scotland on our behalf (see appendix to the Accounts), and these draw downs are included as income under 'receipts from General Trustees'. At our Gorgie Church building there were electrical upgrade works required along with roof reapirs & pest control works in the tower. The main front doors of Palmerston Place Church were repainted. Thank you to the manse team and the fabric team for all their work this year arranging and supervising these works. We had set aside monies in the designated fabric reserve to pay for these works.

The Statement of Financial Activities shows a deficit on the general fund of £40,260 before transfers, which is higher than the deficit of £3,656 last year because of the increase in our Giving to Grow contribution and also we had a full staff complement for the majority of this year. The Ministerial Assistant (MDS) posts and the fabric works undertaken mean the overall position for the year is a net deficit of £111,469 after the gains on investment which compares to £72,736 deficit last year.

Investment policy and performance
The Trustees have retained bank balances and deposits to meet short term requirements. Medium term requirements are matched by investments in the Church of Scotland Investors Trust Unit.

Reserves Policy
Unrestricted reserves at 31 December 2025 are designated as follows:
- a Property Fund of £2,200,000 (2024: £2,200,000) which is represented by the buildings owned by the congregation and is not available to spend on the church's activities;
- a Fabric Contingency Fund of £83,769 (2024: £140,000) which is set aside to meet non-routine refurbishment and maintenance costs of the properties;
- a Music Fund of £4,571 (2024: £4,610) which is set aside towards the upkeep and maintenance of the grand piano and the organ.
- a General Reserve Fund of £307,436 (2024: £361,146) which will be used to support the church's ongoing work, including specific outreach and other projects. It is the Trustees' policy to hold approximately 6 months running costs in this fund, which currently amounts to approximately £207,000.

The Church also held £44,484 in restricted funds (2024: £45,973) which have been provided for the purposes specified in Note 15.

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

Reference and Administrative Information

Charity Name:	Edinburgh: Gorgie and Palmerston Place Parish Church of Scotland
Charity Registration Number:	SC004291
Congregation Reference No:	010127
Contact Address:	The Church Office 10 Palmerston Place Edinburgh EH12 5AA

Trustees
Kirk Session

Pam Ashing	Patricia Kingston
Sandra Blyth	David MacLennan
Linda Cunningham	Ann McNee
John Duncan	Peter McNee
Ian Garden	Margaret Menzies
Sandy Gemmill	Anne Reid
Tim Glasby	Douglas Reid (until April 2025)
Ian Graham	Norma Rolls
Mairi Graham	Roy Smart
Sharon Hannah	Norma Steedman
Gregor Innes	Ronald Steel
George Kay	Edie Temple
Susan Kay	

Principal Office-bearers

Minister:	Rev. Patricia "Trish" Archibald (from July 2025)
Interim Moderator:	Rev. Samuel Torrens (until July 2025)
Associate Minister:	Rev. Douglas Reid (until April 2025)
Session Clerks:	John Duncan Patricia Kingston
Joint Church Treasurers:	Suzanne Graham Sandy Gemmill Susan Kay (assistant Treasurer) David Taylor (assistant Treasurer)
Gift Aid Treasurer:	Ian Garden

Reference and Administrative Information (continued)

Independent Examiner	Ralph Tiffin Chartered Accountant 19 Melville Court Croft Street London, SE8 5DR
Bankers	Bank of Scotland George Street Edinburgh EH2 3EW

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC004291 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

The Members of the Kirk Session are the charity trustees. The Kirk Session members are the active elders of the church and are chosen from those members of the church 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. The Interim Moderator is appointed by Presbytery during a vacancy. The Associate Minister was appointed by the Presbytery.

Structure and Management

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session which meets eight times a year is responsible for spiritual and practical affairs within the church. Certain responsibilities are delegated to the Property and Finance Committee as appropriate.

The Kirk Session which meets eight times a year is responsible for all the affairs of the church. There are two full time Ministerial Assistants, three part time Saltyard staff, a part time Communications Co-ordinator, a part time Premises Co-ordinator as well as an Organist (part-time) and three Caretakers (part-time). The ongoing work of the church is also very dependent on the numerous volunteers whose activities are overseen by the Kirk Session Teams (committees): Worship Forum, Nurturing, Outreach, Discipleship, Communications, HR, Eco and Property & Finance.

Risk Management
The Kirk Session and Session teams closely monitor the key operational and financial risks facing the Church. Risk and control activities include safeguarding policy, health and safety assessments, an ongoing fabric maintenance programme, financial control procedures including regular financial reporting.

In addition to the above risks, the church also faces the risk of falling income arising from an ageing congregation and the effects of Covid on attendance.
We are also part of a parish grouping and this may lead to opportunities of sharing resources.

Plans for the future
The united congregation continues to face some practical challenges, as we bring the two former churches together, but we believe that these are heavily outweighed by the opportunities that God has given us.

Several points are worth making here:

Size of the Parish
Our new parish is one of the largest in the Presbytery, extending for some 5 miles from end to end, containing around 5% of Edinburgh's population, and covering very diverse communities. We feel a strong call to serve the whole of the parish and to spread knowledge of the Gospel as widely as possible.

Mission and Vision
As explained previously the Kirk Session held an Away Day to brainstorm ideas for the future strategy of our Church. These suggestions will be followed up in 2026.

Statement of Trustees' Responsibilities

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

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show 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 statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments 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 statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

Statement of Trustees' Responsibilities (continued)

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 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.

Approved by the Trustees and signed on their behalf.

John Duncan 09 March 2026

Joint Session Clerk

SC004291

Independent Examiner's Report to the Trustees of Edinburgh: Gorgie and Palmerston Place Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 14 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 seeking 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 accounts.

Independent examiner's statement

In the course of my examination of the statement of account for the year ended 31 December 2025, 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 Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006 (as amended), and

to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

16 March 2026

Edinburgh: Gorgie and Palmerston Place Parish Church of Scotland
Statement of Financial Activities (incorporating an income and expenditure account)
Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	As restated Total 2024 £
Income from:									
Donations and legacies	1	169,030	26,110	20,534	215,674	182,636	7,833	6,763	197,232
Other trading activities	2	185,897	-	-	185,897	170,296	-	-	170,296
Investment income	3	13,598	-	48	13,646	18,389	-	48	18,437
Other charitable activities	4	4,553	78,959	-	83,512	15,869	96,563	-	112,432
Total income		373,078	105,069	20,582	498,729	387,190	104,396	6,811	498,397
Expenditure on:	5								
Costs of raising funds		910	-	-	910	743	-	-	743
Charitable activities		412,428	193,487	22,611	628,526	390,103	198,573	6,264	594,940
Total expenditure		413,338	193,487	22,611	629,436	390,846	198,573	6,264	595,683
Net income/(expenditure) before gains/losses on investment		(40,260)	(88,418)	(2,029)	(130,707)	(3,656)	(94,177)	547	(97,286)
Net gains/(losses) on investments		-	19,059	179	19,238	-	24,353	197	24,550
Net income/(expenditure)		**(40,260)**	**(69,359)**	**(1,850)**	**(111,469)**	**(3,656)**	**(69,824)**	**744**	**(72,736)**
Transfers between funds	15	40,260	(40,621)	361	-	3,656	(3,726)	70	-
Net movement in funds		-	**(109,980)**	**(1,489)**	**(111,469)**	-	**(73,550)**	**814**	**(72,736)**
Total funds brought forward		-	2,705,756	45,973	2,751,729	-	2,779,306	45,159	2,824,465
Total funds carried forward	15	-	**2,595,776**	**44,484**	**2,640,260**	-	**2,705,756**	**45,973**	**2,751,729**

Edinburgh: Gorgie and Palmerston Place Parish Church of Scotland
Balance Sheet

At 31 December 2025

as restated

	Note	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
Fixed Assets							
Tangible Fixed assets	8	2,211,966	-	2,211,966	2,217,949	-	2,217,949
Investments	9	384,539	2,284	386,823	459,787	2,284	462,071
		2,596,505	2,284	2,598,789	2,677,736	2,284	2,680,020
Current Assets							
Stock (Saltyard Café)		500	-	500	500	-	500
Debtors	10	9,084	-	9,084	20,859	28	20,887
Bank and cash		27,637	42,200	69,837	73,092	43,661	116,753
		37,221	42,200	79,421	94,451	43,689	138,140
Creditors							
Falling due within one year	11	(37,950)	-	(37,950)	(66,431)	-	(66,431)
Net Current Assets		(729)	42,200	41,471	28,020	43,689	71,709
Net Assets		2,595,776	44,484	2,640,260	2,705,756	45,973	2,751,729
Unrestricted Funds	15						
General funds		-	-	-	-	-	-
Designated funds		2,595,776	-	2,595,776	2,705,756	-	2,705,756
		2,595,776	-	2,595,776	2,705,756	-	2,705,756
Restricted Funds	15	-	44,484	44,484	-	45,973	45,973
Total Fund		2,595,776	44,484	2,640,260	2,705,756	45,973	2,751,729

The accounts were approved by the Kirk Session on 9 March 2026 and signed on their behalf by:

Patricia Kingston — Suzanne Graham

Patricia Kingston
Joint Session Clerk

Suzanne Graham
Joint Treasurer

Edinburgh: Gorgie and Palmerston Place Parish Church of Scotland

Accounting Policies

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

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

The organisation constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the fundamental currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern
The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern as sufficient reserves are available and the future activities of the charity can be adapted to the available income.

Funds
Funds are classified as either restricted funds or unrestricted funds, and defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income
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.

Accounting Policies (continued)

Income (continued)
On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregation members is not recognised.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Tangible fixed assets
The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Gorgie Church and Halls at 190 Gorgie Road, Edinburgh (this is a B listed building), the former church at 158 Dalry Road (home of our Saltyard Cafe), and the manse at Myreside Road, Edinburgh, which are all vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the Statement of Financial Activities in the period in which the liability arises. During the year a property at 537-539 Gorgie Road (also a B listed building which is known locally as 'Diadem') which was also vested in the Church of Scotland General Trustees was sold with the proceeds being held in the Consolidated Fabric Fund of the Church of Scotland which is held on the congregation's behalf by the Church of Scotland General Trustees (details of the funds held in the consolidated fabric fund are included as an appendix as these monies are not held locally hence why not included within the balance sheet but instead reference to them is made by way of an appendix).

The Palmerston Place Church building, two townhouse buildings adjoining the church used as meeting rooms and office accommodation (known locally as 'Annan House') and the manse in Cluny Gardens are held in trust currently for the benefit of the congregation. The properties are carried at deemed cost, other than the church building which is a listed heritage property and has not been brought into the accounts due to the difficulty in obtaining a valuation on a continuing use basis. The properties are not depreciated as the residual value is considered to be in excess of the carrying value.

Accounting Policies (continued)

Tangible fixed assets (continued)
All tangible fixed assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. 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:

Freehold buildings	These are not depreciated as the residual value is considered to be in excess of the carrying value.
Fixtures, fittings and office equipment	5 years
Musical Instruments	10 years

Investments
Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation
Edinburgh: Gorgie and Palmerston Place Parish 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 expenditure therefore includes irrecoverable input VAT.

Cash and cash equivalents
Cash and cash equivalents include cash in hand and deposits held at the Bank of Scotland, TSB, Santander and with the Investors Trust.

Debtors
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.

Creditors
Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes forming part of the financial statements
Year ended 31 December 2025

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
1 Income from donations and legacies								
Offerings	131,844	-	-	131,844	146,041	-	-	146,041
Tax recovered on Gift Aid	28,289	-	-	28,289	31,158	-	-	31,158
Legacies	-	-	-	-	-	-	-	-
Other donations	8,897	56	11,884	20,837	5,437	1,000	1,843	8,280
Grants	-	26,054	8,650	34,704	-	6,833	4,920	11,753
	169,030	26,110	20,534	215,674	182,636	7,833	6,763	197,232
2 Income from other trading activities								
Sales of Goods at Saltyard café	68,552	-	-	68,552	57,634	-	-	57,634
Use of Premises	100,087	-	-	100,087	97,382	-	-	97,382
Let of Manse	17,258	-	-	17,258	15,280	-	-	15,280
	185,897	-	-	185,897	170,296	-	-	170,296
3 Investment income								
Dividends received	13,581	-	48	13,629	17,771	-	48	17,819
Deposit and bank interest	17	-	-	17	618	-	-	618
	13,598	-	48	13,646	18,389	-	48	18,437
4 Income from other charitable activities								
Weddings and Funerals	2,840	-	-	2,840	1,150	-	-	1,150
Concerts & Fringe shows	1,688	-	-	1,688	2,553	-	-	2,553
Other	25	-	-	25	3,161	-	-	3,161
Receipts from General Trustees	-	78,959	-	78,959	9,005	96,563	-	105,568
	4,553	78,959	-	83,512	15,869	96,563	-	112,432

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
5 Analysis of Expenditure								
Costs of Raising Funds								
Offering Envelopes and costs relating to the recovery of gift aid	-	-	-	-	-	-	-	-
Card and bank charges	910	-	-	910	743	-	-	743
	910	-	-	910	743	-	-	743
Charitable Activities								
Giving to Grow	130,200	-	-	130,200	115,236	-	-	115,236
Presbytery Dues	3,818	-	-	3,818	2,959	-	-	2,959
Ministerial Expenses	692	-	-	692	1,024	-	-	1,024
Car parking space	2,500	-	-	2,500	2,500	-	-	2,500
Pulpit Supply	2,103	-	-	2,103	200	-	-	200
Salary costs	52,234	43,783	8,650	104,667	46,212	44,532	4,500	95,244
Saltyard café salary costs	54,469	-	-	54,469	45,936	-	-	45,936
Cost of goods sold at Saltyard café	17,585	-	-	17,585	15,259	-	-	15,259
Other Saltyard costs	11,574	-	-	11,574	13,436	-	-	13,436
Manse rental & other costs	8,760	-	-	8,760	5,515	-	-	5,515
Fabric Repairs & Maintenance	17,726	149,609	11,877	179,212	18,730	152,258	360	171,348
Council Tax	1,787	-	-	1,787	-	-	-	-
Other Buildings Costs	70,218	-	-	70,218	84,305	-	-	84,305
Church Office Expenses	18,285	-	-	18,285	18,981	-	-	18,981
Organ, Worship & Flowers	6,499	95	920	7,514	4,935	1,783	559	7,277
Youth work	865	-	-	865	1,062	-	15	1,077
Other expenses	-	-	-	-	-	-	-	-
Independent Examiner's Fee	960	-	-	960	1,410	-	-	1,410
Costs of events and outreach	6,170	-	688	6,858	6,077	-	-	6,077
Depreciation	5,983	-	-	5,983	5,983	-	-	5,983
Remitted to other charities	-	-	476	476	343	-	830	1,173
	412,428	193,487	22,611	628,526	390,103	198,573	6,264	594,940
Total	413,338	193,487	22,611	629,436	390,846	198,573	6,264	595,683

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.

6 Staff costs and numbers

	2025	2024
	£	£
Salaries and wages	154,674	138,323
Social security costs	1,800	262
Pension costs	2,212	1,672
Other staff expenses	450	923
Total	159,136	141,180

Total staff salary costs represent the Ministerial Assistants and other staff costs in note 5. No employees had employee benefits in excess of £60,000 (2024: none).

The average number of employees during the year, calculated on the basis of a head count, was as follows (of whom 4 are part time):

	2025	2024
	#	#
Ministerial support	2	2
Music staff	1	1
Administration & premises maintenance	5	5
Saltyard staff	3	3
	11	11

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 (2024: £31,642) and the maximum stipend (in the fifth and subsequent years) £39,856 (2024: £38,884).

7 Trustee Remuneration and Related Party

The Reverend Patricia Archibald received reimbursed travel, telephone and sundry expenses amounting to £488 (2024: £nil). Council tax of £1,787 was paid in respect of the manse (2024: £nil) and £3,738 of removal expenses were paid (2024: £nil). Mr Gregor Innes, who is a member of the Kirk Session, received £15,692 for providing his services as Communications Co-ordinator during the year (2024: £8,556).
During the year a total of £42,369 was donated to the congregation by trustees (2024: £41,040).

8 Tangible Fixed Assets

	2025	2025	2025	2024	2024	2024
		Office & other			Office & other	
Cost or valuation	Buildings	Equipment	Total	Buildings	Equipment	Total
	£	£	£	£	£	£
At 1 January	2,200,000	66,237	2,266,237	2,200,000	66,237	2,266,237
Additions/(disposals)	-	-	-	-	-	-
At 31 December	2,200,000	66,237	2,266,237	2,200,000	66,237	2,266,237
Accumulated Depreciation						
At 1 January	-	48,288	48,288	-	42,305	42,305
Charge for year/(depn on disposal)	-	5,983	5,983	-	5,983	5,983
At 31 December	-	54,271	54,271	-	48,288	48,288
Net Book Value						
At 31 December	2,200,000	11,966	2,211,966	2,200,000	17,949	2,217,949

Notes forming part of the financial statements
Year ended 31 December 2025

9 Investments

	2025	2024
	£	£
Market value at 1 January	462,071	518,821
Additions/ (disposals)	(95,140)	(81,300)
Unrealised (loss)/gain on investments	19,892	24,550
Market value at 31 December	386,823	462,071
Investments at cost	149,827	223,435

The investments are carried at their fair value.

	No.	No.
The following investments are held:		
Church of Scotland Investors Trust Growth units	12,208	19,507
Church of Scotland Investors Trust Income units	5,429	9,500
Other equities & investment trusts at cost £46,794 (2024: £49,588)		

10 Debtors

	2025	as restated 2024
	£	£
Gift Aid Tax Refund Due	8,000	7,424
Sundry debtors	1,084	13,463
	9,084	20,887

11 Creditors

	2025	2024
	£	£
Accruals & outstanding invoices	37,971	66,301
Other creditors (including taxation & social security costs)	(21)	130
	37,950	66,431

12 Collections and fundraising for Third Parties

	2025	2024
	£	£
Wycliffe Bible Translators	600	600
Chogoria Hospital	420	220
Red Cross	-	193
Operation Christmas Child (Shoeboxes)	703	330
Fresh Start	-	280
Other appeals	56	-
	1,779	1,623

Since Covid-19, the congregation has been encouraged to give directly via electronic means to causes.

13 Analysis of Net Assets Among Funds

	2025 General	2025 Designated	2025 Restricted	2025 Total	2024 General	2024 Designated	2024 Restricted	as restated 2024 Total
	£	£	£	£	£	£	£	£
Fixed Assets	-	2,211,966	-	2,211,966	-	2,217,949	-	2,217,949
Investments	-	384,539	2,284	386,823	-	459,787	2,284	462,071
Current Assets	-	37,221	42,200	79,421	-	94,451	43,689	138,140
Current Liabilities	-	(37,950)	-	(37,950)	-	(66,431)	-	(66,431)
Net assets at 31 December	-	2,595,776	44,484	2,640,260	-	2,705,756	45,973	2,751,729

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.

Notes forming part of the financial statements
Year ended 31 December 2025

15 Movements in Funds Current year	At 1 Jan 2025 £	Income £	Expenditure £	Transfers £	Investment gain/(loss) £	At 31 Dec 2025 £
Restricted funds						
Missionaries Fund	320	-	-	-	-	320
Youth Work Fund	804	-	-	-	-	804
Outreach Fund	7,783	-	-	-	-	7,783
Shoebox Fund	740	522	(358)	(345)	-	559
Kitchen Fund	20,381	-	-	-	-	20,381
Green Fund	2,459	-	-	-	-	2,459
Ministerial Assistant (restricted)	-	8,650	(8,650)	-	-	-
Facilities Refresh Fund	4,475	9,048	(9,048)	-	-	4,475
Technology Fund	685	-	(1,934)	1,249	-	-
Fund for Pew Bibles & New Music	682	-	-	-	-	682
Chogoria Fund	-	420	(420)		-	-
Christian Aid/other	190	56	(56)	-	-	190
Dementia Fund	1,781	-	-	-	-	1,781
Flower Fund	2,613	490	(920)	-	-	2,183
Other Restricted Funds	420	1,348	(1,225)	(543)	-	-
March Trust	2,640	48	-	-	179	2,867
	45,973	20,582	(22,611)	361	179	44,484
Unrestricted funds						
Designated funds						
Designated Fabric Fund	140,000	93,378	(149,609)		-	83,769
Designated Reserve Fund	361,146	-	-	(72,769)	19,059	307,436
Designated Music Fund	4,610	56	(95)		-	4,571
Designated Property Fund	2,200,000	-	-	-	-	2,200,000
Designated Ministerial Assistant	-	11,635	(43,783)	32,148	-	-
	2,705,756	105,069	(193,487)	(40,621)	19,059	2,595,776
General Current Fund	-	373,078	(413,338)	40,260	-	-
Total funds	2,751,729	498,729	(629,436)	-	19,238	2,640,260

Purposes of Restricted Funds

Missionary Fund: This fund is available to support missionaries associated with the congregation who are serving in the mission field.

Youth Work Fund: This fund is available to support the cost of appointing a youth worker and related staff costs.

Outreach Fund: This fund represents the unspent element of the part of a legacy designated as available for outreach work.

Shoebox Fund: This fund represents donations received for the purpose of filling shoeboxes and sending them to children in need through Samaritan's Purse - Operation Christmas Child.

Kitchen Fund: This fund represents donations received for the purpose of maintaining the Kitchens for feeding Homeless People.

Green Fund: this was initally set up as one of the projects identified as part of the National Giving Day & is to be used towards green projects.

Ministerial Assistant Fund: this was initally set up as one of the priorities identified as part of the National Giving Day & is for funding a Ministerial Assistant or similar role. This fund also includes a £5,000 (2024: £4,500) grant from the Dean Fund of Edinburgh & West Lothian Presbytery which was recceived towards our Ministerial Assistant post and £3,650 from North Merchiston Trust grant also from Presbytery for Mission purposes. This fund has restricted and designated elements hence shown under two headings above.

Fabric Refresh Fund: this was initally set up as one of the priorities identified as part of the National Giving Day & is for renovations/ upgrading/maintenance of buildings on Palmerston Place.

Technology was another priority identified as part of the National Giving Day which is represented as a separate fund.

Fund for pew bibles and new music: this fund comprises donations to fund the purchase of pew Bibles and new music for choir and congregational use.

15 Movements in Funds (continued)

Purposes of Restricted Funds (continued)

Chogoria fund: this comprises donations for the Chogoria Hospital in Kenya.
Christian Aid and other charities: this represents funds given or fundraised for Christian Aid and other charities.
Dementia fund: this represents funds given or fundraised to support dementia projects within the church.
Flower Fund: This is a fund to provide flowers for display during services of worship.
Other Restricted Funds: This includes a small mission grant from Presbytery to trial 5pm family focused church service on Sunday afternoon; support for the Bethany Care Van & Tower Lighting at Palmerston Place Church.
March Trust: this comprises a legacy that is to be used to support members and adherents of the Church who are studying for the ministry.

Purposes of Designated Funds

General Reserve fund: the unrestricted reserves of the Church are set aside in this fund, apart from the current General Fund, where the income and expenditure for the year are accumulated.
Property fund: the value of the property included in the balance sheet is set aside in this fund.
Fabric contingency fund: this fund has been set aside to cover the cost of large unexpected fabric expenditure that cannot be met from the income of one year. Where specific donations were not received towards the costs referred to under 'fabric fund' above these costs are shown within this fabric contingency fund.
Music fund: the proceeds from the sale of the old grand piano were agreed to be set aside to be used for upkeep and maintenance of the Palmerston Place grand piano.

Transfers: all transfers were agreed by Kirk Session and in line with the relevant fund criteria.

Previous year	At 1 Jan 2024 as restated £	Income £	Expenditure £	Transfers £	Investment gain/(loss) £	At 31 Dec 2024 as restated £
Restricted funds						
Missionaries Fund	320	-	-	-	-	320
Youth Work Fund	819	-	(15)	-	-	804
Outreach Fund	7,783	-	-	-	-	7,783
Shoebox Fund	500	570	(330)	-	-	740
Kitchen Fund	20,331	50	-	-	-	20,381
Green Fund	2,819	-	(360)	-	-	2,459
Ministerial Assistant (restricted)	-	4,500	(4,500)	-	-	-
Facilities Refresh Fund	4,475	-	-	-	-	4,475
Technology Fund	685	-		-	-	685
Fund for Pew Bibles & New Music	682	-	-	-	-	682
Chogoria Fund	-	150	(220)	70	-	-
Christian Aid/other	470	-	(280)	-	-	190
Dementia Fund	1,781	-	-	-	-	1,781
Flower Fund	2,099	1,073	(559)	-	-	2,613
Other Restricted Funds	-	420	-	-	-	420
March Trust	2,395	48	-	-	197	2,640
	45,159	6,811	(6,264)	70	197	45,973
Unrestricted funds						
Designated funds						
Designated Fabric Fund	35,000	89,594	(152,258)	167,664	-	140,000
Designated Reserve Fund	538,412	-	-	(201,619)	24,353	361,146
Designated Music Fund	5,894	-	(1,783)	499	-	4,610
Designated Property Fund	2,200,000	-	-	-	-	2,200,000
Designated Ministerial Assistant	-	14,802	(44,532)	29,730	-	-
	2,779,306	104,396	(198,573)	(3,726)	24,353	2,705,756
General Current Fund	-	387,190	(390,846)	3,656	-	-
Total funds	2,824,465	498,397	(595,683)	-	24,550	2,751,729

16 Restatement of the Prior Year (2023)

A unrestricted legacy was received into the bank account this year which we are extremely grateful for. During a review of this legacy it was identified that the charity trustees would have known this legacy was probable and quantifiable on or before 31 December 2023. Consequently this legacy should have been included as income at that point and recorded as a debtor on the balance sheet at 31 December 2023 to be carried forward into the current financial year. As a result a restatement of the opening debtors and reserves at 1 January 2024 has been made this year to reflect this position.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	641,639	235,101
Market Value of Balances at 31 December	718,172	306,238
REVENUE ACCOUNT		
Credit Balance at 31 December	16,208	11,635
TEMPORARY ACCOUNT		
Credit/(Debit) Balance at 31	-	(2,712)

Consolidated Fabric Fund Capital Account Detail:

	Book Value £	Market Value £	
Balance at 1st January 2025	235,101	306,238	
Realised gain on investments	12,887	-	
Net sale proceeds from Diadem /Stenhouse St Aidans Chu	460,975	460,975	
Movement in value of investments during year	-	18,283	
Manse Refurburbishment & Gorgie	(67,324)	(67,324)	*
Church Repair Costs Reimbursed			
Balance at 31st December 2025	641,639	718,172	

* any draw downs /reimbursements are included as income within note 5 of the Accounts (within Receipts from General Trustees)

Consolidated Fabric Fund Revenue Account detail:		2025 £	2024 £
Income			
Interest received		8,718	2,456
Dividends received		7,930	10,020
		16,648	12,476
Expenditure			
Reimbursed to Congregation	*	11,635	23,807
General Trustees Admin. Expenses		440	841
		12,075	24,648
Surplus (Deficit) of income against expenditu		4,573	(12,172)
Balance at 1st January		11,635	23,807
Balance at 31st December		16,208	11,635