Holy Trinity Church of Scotland, Edinburgh

HOLY TRINITY

Annual Report & Accounts

For the year ended 31 December 2025

Congregation No: 010043

Scottish Charity No: SC012562

Holy Trinity Church of Scotland, Edinburgh
Trustees' 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 15 and 16 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.

1. Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in governance. 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.

1.1 Parish Ministry Activities:

Worship Services We hold services of worship every Sunday Morning and Evening. Morning Services have an average attendance of one hundred and sixty people, with a further twenty people joining via online live-stream. Evening Services have an average attendance of fifty people. We seek to make people feel welcome and have a dedicated Welcome Team to facilitate this. In addition, our services are not formal nor are they rigid in pattern. Visitors often comment on feeling comfort, warmth and peace when visiting us.

The preaching is normally led by the Parish Minister with contributions from the Ministry Team including our Ordained Local Minister (OLM), our Probationer Minister, and our Ministries Development Staff member. The Ministry Team are occasionally augmented by a small team of others from within the congregation who have a gifting and experience in preaching and teaching. We also give occasional opportunity to those seeking to explore a calling into Ministry of Word and Sacrament. Members of the Congregation read the Scripture during the Service.

We have approximately twenty musicians and audio-visual team members who contribute to the worshipping life of the congregation, serving on a rotational basis. Several praise Leaders gather to plan worship and learn new songs to be introduced. Services also include the opportunity for members to share good news stories about the many ministries in the Church and community. Holy Communion is celebrated four times a year within morning worship, and every month during evening worship. Family Communion occurred once in 2025 during morning worship.

Pastoral Care Our Parish Minister and OLM continue to offer parish funerals. There is no charge for this service. The Ministers make hospital and home visits, and some Elders assist in agreement with them. Communion is offered to the housebound.

Members of the ministry team have supported a number of those with acute or long-term illness throughout 2025. Prayer and practical support have been offered by members of the congregation to those in need and struggling. A meal train service is offered by members of the congregation when people come out of hospital, for new mums, and those in need of extra support. Members of the Ministry Team have undertaken training in pastoral care for those who suffer Dementia and their families. There is also a support group for those who have been widowed.

Prayer

Prayer is a vital part of every area of our church life. We view current blessings in our ministries as the fruit of faithful prayer over preceding decades. Prayer is essential for all our ministries to come.

There are times of open congregational prayer in morning and evening worship. This includes children during All Age Services, and there is frequently informal prayer between members after services.

Our weekly congregational Prayer Meeting dedicates an hour to prayer, worship, prophetic and scriptural ministry. However, we view this as insufficient.

The Ministry Team, Elders, and other individuals within our Congregation meet regularly in small groups. To pray for church, community, nation, and world. Prayer triplets, small groups, and house groups allow close and consistent upholding of each other in prayer. Specific prayer meetings cover the work of CAP (Christians Against Poverty), the persecuted church, and family members who do not yet know Jesus Christ.

We give priority to teaching and modelling prayer within our children and young people's groups. We hold Family Prayer meetings during each school term. We encourage parents and their children to come together, joining with other members of the fellowship.

Furthermore, we have a team of mature intercessors who pray confidentially for members, families and friends who may be facing difficult circumstances in their lives. The prayer team is also available to pray with anyone after Services. This can also provide opportunity for the sharing of individual prophetic words from The Lord.

A monthly Prayer Walk around the Parish was established by the Probationer Minister in 2025. On average up to twenty people have dispersed into small groups walking around Wester Hailes. We have grown in confidence as we have engaged in conversations with others; and sensed the prayer needs which present themselves. We have been joined by the community worker from Wester Hailes Baptist Church. In November 2025 forty-five people of all ages, including individuals from other local churches, distributed copies of John's Gospel to every home in Wester Hailes (as part of the 'Everyone Edinburgh' Project). Many commented on how significant it had felt to reach out to homes they had previously prayed over.

In addition, a core group titled 'Iron Sharpens Iron' has responsibility for stewarding and accelerating prophetic prayer ministry throughout our fellowship. In 2025 they established a pattern of meeting immediately after each Prayer Walk to share impressions of what God was highlighting to them. We seek to be a congregation of people who are increasingly hungry for revelation of how The Lord wishes to move in our time and place. To this end the group made plans to convene a Prophetic Gathering for the whole Congregation in January 2026.

Our Parish Minister regularly joins Pastors' Prayer gatherings which span across denominations. Many members of our congregation join the inter-denominational prayer gatherings for Edinburgh, Lothians and Fife, whether in-person or online. Holy Trinity hosted one of these gatherings in 2025.

A significant group of our young people and adults attended THE SEND national event in Glasgow. Additionally, we hosted the closing live-streamed session of the 'Church of Scotland Day of Prayer' in November 2025.

Church of Scotland Ministry Apprenticeship Scheme
The Church of Scotland inaugurated the Apprenticeship Scheme to overcome traditional barriers to Christian Ministry. Holy Trinity was invited to become one of three national Hubs. We welcomed two Ministry Apprentices in September 2025. The Parish Minister is the Hub Leader with key responsibility for their learning and spiritual formation over a two-year period. Other Elders provide mentoring and encouragement. Weekly theological studies are included by distance learning. Both Apprentices are engaged in ministries and community facing activities within Holy Trinity and through local Christian partnerships.

Children's, Youth and Family Activities
Sunday Morning Activities Regular groups for all children aged 0 – 18 years run during the church Services on a Sunday morning. The groups are tailored to different ages and stages and aim to deliver Bible teaching and fun crafts, games and activities to help children engage in church life and faith. Time is also spent jointly with the congregation in the Service. Children have opportunity to feed back to the adults what they have been learning that morning. The groups are run by the Youth Worker and Children's Worker, along with an experienced team of committed and capable volunteers.

Schools Work The Youth Worker continues to collaborate with the senior leadership team at the High School. Drop-in sessions continue in the school cafeteria three lunchtimes per week: supporting vulnerable young people; maintaining relationships established in primary schools, and inviting young people to other youth programmes described below. Work experience opportunities are offered for pupils within our Bridge Community Café.

A Scripture Union group meets each week in a local Primary School. This is currently led by the Children's Worker, a volunteer from Wester Hailes Baptist Church and a volunteer from Holy Trinity Church. Between fifteen and thirty P6 and P7 children attend each week, with over fifty children having attended at some point. Groups of children were taken to two separate Scripture Union residential weekends. These were tailored for children without church backgrounds and many are keen to attend similar events again.

The Children's Worker visits a second local Primary School twice per week to support the running of a foodbank and library. A small break-time group also supports some girls struggling to manage peer relationships. We have been delighted to respond to further requests with Christmas activities and World Book Day events. A significant sum of money was raised from the congregation's Harvest Offering, enabling the school to support families in need with winter clothing and accessories.

The link between local schools and our Foodbank has continued this year. We aim to provide breakfast foods in every classroom for those children arriving at school hungry. We provide spare snacks for break times for those children who don't have one. Two primary schools are currently receiving these breakfast foods, and another primary school has received occasional supplies to boost their own foodbank. The High school is aware this provision is available if required.

Fuel Youth Café A proportion of the Grant received from the North Merchiston Fund on 13th February 2025 was spent on mission activities within Fuel Youth Café. This has grown into our most significant weekly youth event.

Pupils from S1 to S6 drop in for a free warm lunch, courtesy of the Bridge Community Café, and to spend time with their peers. A range of activities are on offer including computer games, films, crafts and trips to the local trampoline park. The Youth Worker, Children's Worker, and another volunteer have seen numbers increase. This is due to relationships built with young people in the High

School, and teenagers inviting their friends directly. This is a key community outreach, showing the love of God as we bridge the gap between the community and church.

Thursday Club Thursday Club is our long-running weekly youth event. The Youth Worker and a team of committed volunteers offer a warm and welcoming space for young people to socialise. There is an informal introduction to things of faith and the church for those interested in finding out more. 2025 has seen a rising attendance as with Fuel.

Residential Trips During the school summer holidays our young people attended Magnitude Festival, joining 1000 others for a weeklong camp. Eleven of our young people had a taster for a day, and all are keen to attend for longer in 2026.

Also, in September we took eleven S1 girls to a taster day camp at Lendrick Muir. They took part in outdoor learning, team building challenges and Bible teaching. We hope to take a group away for a full weekend in Spring 2026.

Youth Alpha A newly updated youth Alpha course was delivered over ten weeks. Eleven teenagers enjoyed a free meal before working through a video series which explores faith and life's big questions.

Girls' night Girls' Night was introduced in 2025, to run four times per year for girls in Wester Hailes from P6 to S4 in the Bridge Community Café. Thirty girls attended. A creative space for crafts is offered. Ending with a short thought from the Bible.

Early years community support The remainder of the Grant received from the North Merchiston Fund on 13th February 2025 was assigned to mission activities within our Play Café.

The Children's Worker and a small team of volunteers run Play Café every Monday morning during school term time. This is a free session open to children age 0 – 4 years old and their parents or carers. Free breakfast and hot drinks are provided for adults and a free snack for the children. There are craft and sensory activities plus toys and games on offer each week and the morning ends with a short story and rhyme time. The Play Café is well attended by local families, who are also invited to other community events throughout the year.

Children and Families Community events As in previous years a Light Party occurred in October and a Christingle Event in December this year. These have been well attended and provide meaningful links with families attending Play Café, our schools work, and families who are members of the congregation. They are opportunities for fun and friendship, as well as introduction to the Christian faith for children in this community.

Discipleship

'Getting together to grow together' remains a key part of the strategy led by our Discipleship Team Leader. Bible studies, prayer, practicing spiritual gifts, and fellowship is enabled through 1:1 mentoring, prayer triplets, and small groups (in homes, online, and in the Church building). Wherever possible new members of the fellowship are encouraged to belong and grow with one of these smaller groups. The Discipleship Team Leader prepares group study resources in response to themes which emerge from Sunday preaching, and questions, challenges and promptings which arise within our Church family.

Women's Ministry As a result of the vision of a congregation member, a women's ministry called 'Time Together' began in 2024. With the support of the Probationer Minister, it gives space and time that is not always available on a Sunday for deeper conversations and encouragements. These gatherings have attracted twenty to forty women each time, with ages spanning from nineteen to eighty years old.

There is an ongoing WhatsApp group for mothers in the church to share prayers for their children and questions regarding parenthood which continues to be a support to many women at Holy Trinity.

Men's Ministry For several years a WhatsApp group of sixty men have supported and encouraged each other in fellowship and faith. Meal events occurred in January and November 2025, attended by around 30 men. The potential for further face to face events is being explored.

Church Weekend Away One hundred members of the Congregation enjoyed a Weekend Away together in May 2025 at Whithaugh Park, Newcastleton.

Evangelism

Alpha Course We continued to see individuals drawn to explore questions of life and faith through the ten-week Alpha Course in 2025. A hot meal is served to all guests before a talk and opportunity for discussion. We recognise faith as a personal journey for every individual, at varying paces. All the adults who attended the course remain connected with the life of Holy Trinity in one manner or another.

Towards the end of the year, an Alpha guest from a previous year offered to film Alpha people describing their individual stories. On camera, many shared how wonderful Alpha had been for them and how their lives were now changed. A clear demonstration of the impact of Holy Trinity's culture for evangelism.

Everyone Edinburgh John's Gospel Project / Fish and Chips and Comedy Night As previously highlighted, in November 2025 we joined with members of other local Churches to distribute a copy of John's gospel to every home within Wester Hailes. We included an invitation to a Fish and Chips and Comedy night. Thanks to a generous donation we were able to hire a fish and chip van to cook 150 suppers in our car park, and a Christian comedian to entertain. Several people attended our Church building for the first time for this event.

Rwanda partnership

Holy Trinity has maintained a partnership over successive years with the Living Church in Rwanda. One of our Elders routinely visits Rwanda twice per year and regularly updates the congregation for encouragement and prayer. We regularly send short-term groups from within the congregation. Holy Trinity and individual members provide financial support. This has included micro-finance initiatives to support individuals and families to become self-sufficient in rural subsistence.

Throughout Rwanda, around four thousand church buildings have had to close until they can attain new Government building inspection standards. This has proven particularly challenging in rural areas. Circumstances have amplified local pastors' needs for practical support and spiritual encouragement. However, there is faith for new circumstances to arise for the future thriving of the Church there. Holy Trinity values the priority of prayer and seeking prophetic words from THE Lord for our partners in Rwanda.

Project Sycamore

'From small seeds grow mighty trees'

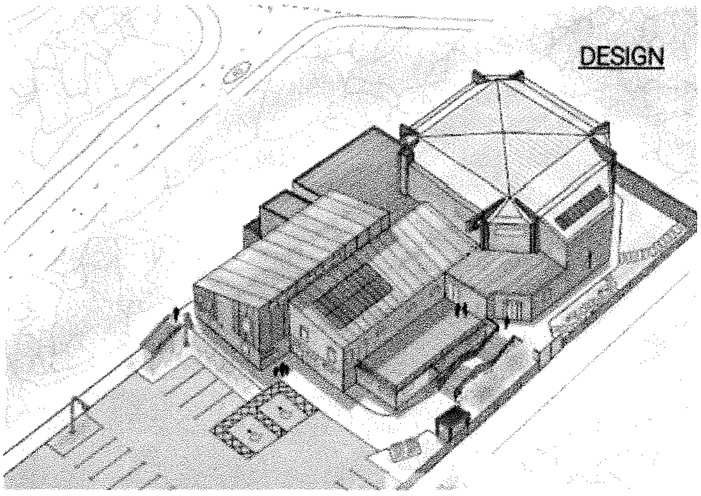
What began as a prophetic word in prayer has grown into Project Sycamore — our vision to redevelop the church building so it can serve Wester Hailes for the next fifty years and beyond. During 2025, Project Sycamore became the identity for several years of scoping and planning for the future needs of the church building. We worked with Mill Architects and a wider design team to deliver a Feasibility Report.

Project Sycamore is about being deeply rooted in the Wester Hailes community, with the many branches of our ministry reaching into areas of need while continuing a legacy of sharing widely. As we invest in a building fit for purpose, we believe it will both demonstrate and provide for Wester Hailes a church that is here for them in Jesus' name.

Project Sycamore matters for several reasons:

- There is a need to create space for ongoing growth of ministries
- Our building needs to address provision of clearer access and welcome
- Given its age and use, there is a need for maintenance of our current building
- Ensuring the building is fit for purpose now and into the future
- The church needs to respond to the reality of a growing congregation.

Progress during 2025 saw us complete the Feasibility design and present it to the congregation for the first time. There is a sense of excitement as we watch and plan for its progress in the coming years.



Feasibility concept for Project Sycamore design – Mill Architects, April 2025

Looking ahead, Project Sycamore will continue to engage with all stakeholders, including the congregation, the Wester Hailes community and the wider Church of Scotland. We look forward to developing relationships with funders and supporters, continuing a conversation with the community and praying for Project Sycamore to create a space where people can encounter Jesus, see His love at work, and find hope for the future.

1.2 Community Activities:

Crisis Foodbank During 2025, the Crisis Foodbank continued to open every Tuesday afternoon to serve the local community.

Emergency food-aid is provided responsively without the need for an initial referral. Food packages provide for two-days-worth of balanced nutrition. Together with signposting to sources of help with underlying and precipitating factors. Our Crisis Fund allows additional discretionary assistance with emergency housing costs. We partner with the Fuel Bank Foundation and, on request, make applications to them for immediate assistance with household fuel costs.

A Tea Room also runs during the opening hours, providing opportunity for relationship-based support. We aim to support in times of crisis, and not to become a supplement to household budgets. Signposting to debt counselling, job seeking, and benefits optimisation are intrinsic to our work. We have substantial experience of serving some of the neediest in our community, reducing embarrassment or shame, offering dignity and care.

Clients are offered a prepacked bag containing basic items. Combined with a selection by the client from a range of cereal, bread, fresh fruit and fresh vegetables, fresh dairy items, and a selection of peanut butter or jam. A degree of self-selection increases dignity and reduces waste. We provide for specific dietary requirements including vegetarian and Halal compliance.

To minimise ultra-processed foods, and to reduce costs, main course meals are cooked on the premises weekly and comprise part of the support offered. We are aware of the important of pets to maintaining mental health. We distribute pet food supplied by the Edinburgh Dog and Cat Home.

In addition to these core items, donors give us a variety of foodstuffs in kind, which we also distribute. These are often seasonal, such as of gluts of produce and Christmas foods. During 2025 we received some large donations of fresh fruit and vegetables on various occasions. We have been pleased that we have been able to distribute these successfully.

At Christmas, each client household received ingredients for a Christmas meal. In addition, thanks to generous in-kind donations from various organisations and individuals, households were offered a choice from a range of toys and gifts for household members aged 18 and under, along with associated wrapping items. In 2025 in-kind donations also enabled us to provide gifts for single adults who form a large part of the households we serve. We were pleased to help at what can be a particularly difficult or lonely time of year for some people.

The reasons for new clients using the service include: loss of employment; issues with benefit payments; unexpected expenses; and individuals in low paid employment 'needing help because I don't get paid till next week.'

In 2025 we gave 2300 instances of household support to 311 different households. We distributed a total of over 34,000 meals.

Our emphasis on Crisis Support was effective in that out of 311 households supported, 202 visited the Crisis Foodbank five or less times in the year (65%). Another 59 visited the Crisis Foodbank between six and fifteen times (19%). Some households are supported on a more regular basis. In these cases, there are usually additional contributary factors, often health related. We supported 20 households 26 or more times during the year (7%).

All donations directly into our Crisis Foodbank restricted reserve are used entirely for food costs. In the year ended 31 December 2025 our Crisis Foodbank income from all sources was £21,089 (2024: £28,913). The Crisis Foodbank expenditure (entirely food costs) was £20,740 (2024: £24,436). In the year ended 31 December 2025 the Crisis Foodbank ran at a small surplus of £349 (2024:deficit £530). Hence the donations received during the year were almost entirely spent and distributed during the year.

The Crisis Foodbank is entirely funded by donations from the Congregation and outside individuals, churches, charitable organisations, and companies who have made generous donations to the work. The Crisis Foodbank could not operate without the immense support it receives from its team of over thirty volunteers. We thank them all wholeheartedly.

The Bridge Community Café The Community Café is a charitable activity. Providing a service to the community as part of the mission of the Charity. We aim to break even financially. The Bridge Community Café is not an income generating activity for the wider organisation.

The Café opens on Wednesdays to Fridays from 10a.m. to 1.30p.m. It is a friendly, welcoming, and supportive place where people in the local community can meet and enjoy good food at affordable prices. In the colder months we offer warm space during extended hours whilst the Café team set up. Hot drinks and toast are available during this time. Pastoral volunteers are on hand to engage with the customers and, if helpful, signpost to other services. We can seat forty-four in the Café, and in an average week would welcome over one hundred different customers.

In the year ended 31 December 2025 the Café had a sales income of £13,813 (2024: £13,815), and an expenditure of £11,875 (2024:£13,825) resulting in a surplus of £938 (2024:£990). Any surplus produced by the Café is transferred to the Café salaries fund.

The Café is staffed predominately by volunteers. During 2025 we welcomed a new salaried Café Manager, who leads them. We currently have thirty-five individuals engaged in various roles each week. Our volunteers are diverse, and many find that the structure and social element of volunteering is of great importance to them. Others find that over time they increase their skills in areas such as customer service, cooking, understanding of nutrition, and administration. Some have moved on to paid employment after a successful period of volunteering. During 2025, four High School students benefitted from work experience.

Café Volunteers enjoy relaxed, informal, on the job training, and have opportunities for more formal training leading to food hygiene certificates. Our volunteers become aware of us by various means, some come from the church congregation, but an equal or greater number are from the wider community. We thank all our volunteers for their work and dedication to helping the community.

During the year we ran an event in the Café supporting Marie Curie by donating the full sales price of various Café items to this Charity. Customers were also engaged through seasonal themes: 'refreshment' in summer included family fun lunches; thankfulness in autumn included Fairtrade stalls; during advent there was opportunity for wreath making, and two special Christmas lunches were provided to meet demand.

Our Café plays host to a diverse range of customers. Each week we have local walking groups, social groups, craft groups, book clubs, job seekers support group, and groups of teenagers eating together in the Café. We also welcome a significant number of single people visiting regularly, particularly men, who enjoy the food, and the company. Most of our customers pay our full (break-even) price, but those who have been identified as being in financial need via the Crisis Foodbank receive a free meal, in addition to the free soup and free fruit available to all customers.

The Café serves as a partnership hub with the local High School, NHS Lothian, Barnardo's, and Christians Against Poverty (CAP) Job Club; offering routes for their clients into volunteering. We signpost customers to both external community resources and our own services, particularly CAP debt services, the Bridge Counselling Service and the Alpha Course. Countless good news stories have been shared of people coming to the Café for just a meal, but receiving much more holistic support along their personal journeys.

Bridge Counselling Service In its seventeenth year of serving people in the Wester Hailes community and beyond, Bridge Counselling has delivered 523 individual client counselling sessions throughout 2025. This is over a third more sessions than last year. This has been made possible through the committed and faithful service of our six volunteer counsellors and two welcomers who provide professional and confidential counselling to those in need. Our student counsellor has successfully completed the Diploma in Integrative Counselling and her 100 hours of supervised practice. We are delighted that she has agreed to continue and develop her practice at Bridge Counselling as a volunteer counsellor.

Thirty-Seven clients engaged with Bridge Counselling for an average of fourteen sessions. We are encouraged by the positive feedback about the service from them and are privileged to witness changes and be a small part of each individual's life. Following a financial review, we introduced a suggested minimum donation for a session and improved the range of ways for clients to make payments. This has seen a 40% increase in donations and the average amount per client has risen by 76% since August. We still prioritise the ethos of access for all so that if clients are facing financial restraints and can't donate, this will not influence access to our service.

The service is required by COSCA (Counselling and Psychotherapy in Scotland) to observe professional guidelines to ensure continued safety for clients and ethical practice by counsellors. In response to a service review, the Kirk Session were able to authorise an additional four hours per week to the Bridge Counselling Service Manager's working hours, and we look forward to a newly appointed Administrator for the service starting work (four hours per week) in January 2026. We are thankful for God's prompting and provision for these additional and much needed resources.

The waiting list for clients has been temporarily closed in December as the service is working at capacity. There is a notable increase in the level of complexity of need in many of the clients referred from external agencies including GPs, Health Visitors and THRIVE (Edinburgh's public health response to mental health crisis following Covid-19). These external agencies refer clients to Bridge largely because the publicly funded counselling services are either closed or have very lengthy waiting lists. We will continue to develop working relationships with these local agencies as well as continued integration with other Holy Trinity Ministries.

Bridge Counselling continues to serve our community thanks to generous donations from the congregation and other local churches to fund the service. We rely on faithful and prayerful support from the Bridge Counselling Support Group of Elders who meet with the Manager regularly.

Christians Against Poverty Christians Against Poverty (CAP) is our longstanding ministry to serve those in our community who are struggling with debt and unemployment. We have one of the largest CAP centres in Scotland which is now run in partnership with Kirkliston Parish Church. The team comprised of a Debt Centre Manager, two Debt Coaches and a Community manager, who are all supported by a growing and committed group of volunteers. We engage with clients in their own homes, through drop-in sessions at Holy Trinity and Kirkliston Parish churches, as well as debt and CV clinics in the local Job Centre Plus.

Our partnership with HMP Edinburgh has flourished in 2025. Thirty prisoners have been given initial advice and eleven assisted to clear over £241k of debt, allowing for a more hopeful beginning for them upon their release, and developing trusted relationships that can then be continued within the community should they so choose.

We have continued to support clients to become debt-free. The Coaches are assisted by Befrienders who help with the emotional challenges of debt. At the end of 2025 they were actively working with twenty-five clients towards insolvency or repayment as best benefits each household. Sixteen clients became debt free in 2025; clearing £284k of debt.

In addition, the appointment of our new Community Manager has heralded growth in the weekly Drop-In at Holy Trinity, which runs concurrently with Community Café opening hours on Thursdays. Job Centre Plus routinely signpost individuals to us. Individuals who are struggling to find work are often isolated. They benefit from our atmosphere of welcome and community. Client have updated their CVs and interview skills, have formed friendships, and have visibly grown in confidence over time. They are assisted with longstanding administration and financial questions that help them move towards independence. Some clients access volunteering opportunities in the Café to gain work experience. Former clients return to tell others about their new jobs and how the service helped them. The Drop In was visited by MP Dr Scott Arthur who commended the group for its holistic approach.

We collaborate with CAP nationally. For 'CAP Sunday' on 5th October 2025, we were delighted to host Stewart McCulloch, CEO of CAP UK. It was encouraging to have several CAP clients attend this church service as first time attendees. Several new volunteers were recruited for the developing prison ministry.

We are grateful to the Benefact and Jerusalem Trusts among others. As well as churches and individuals who continue to fund our CAP Debt Centre. Care of the poor and vulnerable is at the heart of the work of Holy Trinity and we are indebted to the many people who support us through volunteering and prayer.

2. Achievements and Performance

Holy Trinity's primary objectives are evangelism and serving those in poverty within Wester Hailes. Our priorities are the Word of God within the Bible, and the ministry of the Holy Spirit. We are also a congregation which nurtures and sends out; seeing those amongst us called and equipped to serve in churches and ministries in other places. Equipping and training leaders and those embarking upon ministry training.

Our first strategic objective for 2025 was the re-establishment of the Associate Minister role, which has been dormant for nine years. We perceived a call upon our Probationer Minister to remain within Holy Trinity for the long term, despite an absence of funds or formal approval to do so. Our congregation responded to a special Gift Day: donating and pledging sufficient funds to cover all salary expenses for at least three years. The Presbytery of Edinburgh and West Lothian accepted and approved our application for a self-funded Associate Minister and arranged for their Ordination in January 2026. We view this appointment as pivotal to the future growth of our ministry, for which we are planning.

We are planning for an increase in scale of our impact in Christian witness. We are now a national Apprenticeship Hub. We host regional and national prayer events and youth training events. We provide online ministry on-demand through sermon podcast and You Tube channels.

We launched Project Sycamore to the congregation in autumn 2025. Our key strategic objective for 2026 is further developing the design, establishing sources for the bulk of project funding; and confirming the composition of the project team. As with re-establishing our Associate Minister during 2025, we are progressing in faithful response to the call we have perceived for this project.

Wester Hailes is the first community in Scotland to have a fully registered Local Place Plan: a series of thirty-six local projects backed by the community to bring improvement to the area. Within the newest version, Holy Trinity is named multiple times as a key stakeholder because of the work we do to alleviate poverty and isolation, and the work we do with young people.

The Wester Hailes Community Forum is a regular gathering of local community leaders, including elected representatives, projects and organisations committed to seeing the fulfilment of that Plan. They met within our premises in November 2025, and we were able to present the vision behind, and initial plans for Project Sycamore. These met with encouragement from across the Forum.

Wherever possible, it is our desire to advance our mission, and serve local needs, through alignment of our planning and funding applications with objectives within the Local Place Plan. We are encouraged to see, even at early stages, how Project Sycamore can work as a vehicle to deepen our community relationships, encourage us into more missional opportunities, to be embedded in the community, and hopefully bless this community we are committed to serving in Jesus' name.

3. Financial Review

2025 has continued with good financial health. Almost all of our members are making their donations via standing order from their bank. This has made our income consistent and predictable over the year.

Our Total unrestricted income in 2025 fell very slightly by 1% and our expenses increased by 5%. By the end of the year, after transfers to support various activities, we had an unrestricted deficit of £9k. Our property expenditure fell compared to 2024, with repairs being needed in the church and manse that year.

All our community supporting projects are funded from restricted funds that are separate from the Church's general running expenses. Our Foodbank has been well supported financially by local organisations, grants, nearby churches and our own congregation. Grants and donations have enabled us to maintain the work of our Counselling Service, CAP Debt Service and Community Café.

Our community supporting activities, (all of which are financially separated from general ministry costs) were fully funded over the year and have continued to provide support to Wester Hailes throughout the entire period. Many local organisations provided practical and financial support to our foodbank.

The principal source of income for the charity is donations, which account for over 65% of total income. The remainder comes from external supporters and trusts who contribute towards our Foodbank, Community Café, Counselling and Christians Against Poverty (CAP) projects. The charity's total income rose to £486,305 (2024: £380,700) and total expenditure rose to £400,967 (2024: £388,678).
The total funds held by the Charity increased by £85,338 (2024: decreased by £7,978) to £365,631 at the year-end (2024: £280,293).

During 2025 the congregation made restricted donations of £50,668 towards the three year salary costs of employing an Associate Minister in 2026. Several members have pledged to increase their monthly donations over the coming three years. This added to a Designated Future ministry Fund of £59,825 will ensure that salary costs for our Associate minister are fully covered from 2026 until the end of 2028.

We have been aware for some years that our building is constraining our ability to grow in the areas most important to us. For our work to support the young people of Wester Hailes, for our community projects - foodbank and Café and for our week-by-week faith-based activities, the limitations of available space in our 1972 building is a real concern. It's also becoming more expensive to maintain as each year goes by.

Funds held by the Church of Scotland General Trustees are set aside on deposit and in medium term income and growth investments and can be applied for to spend on future property needs. In 2025 there was £148,019 (2024: £170,444) in this fund (see appendix).

Our unrestricted current assets are lower than in 2024 at £86,256 (2024: £91,610). The Trustees consider that the buffer of the property investments portfolio would allow us to deal with any large or unexpected building expenses and property repairs.

The Trustees are grateful to many members of the congregation who have made one-off donations or have increased their donations during 2025. This has allowed both the general ministry of Holy Trinity and its community supporting activities to develop and plan for the coming years.

4 Investment Policy and Performance

Holy Trinity has consolidated Fabric fund investments, held on our behalf by the General Trustees, at a market value of £148,019 (2024: £170,444). The deposits and the balance of the investments comprise a longer- term investment portfolio held against future, as yet unidentified building and property needs. The portfolio is structured with the aim of providing income and the prospect of capital growth in the medium term.

5. Risk Management

Risk No 1: Building Facilities unsuitable to sustain growth of ministries and community activities.
Whilst the current Church building has served the needs of ministry up until now, there is recognition of several pressures on its ongoing operation. Maintenance needs, the growth of current and future community outreach projects, ministries and numerical growth of the congregation lead us to conclude the current infrastructure is no longer suitable. In recent years work has been completed to replace three heating systems, undertake rewiring, provide updated audio-visual facilities and cameras to stream services. In the years ahead, more work will be necessary within the existing building requiring investment of resources to resolve.
Mitigation: Project Sycamore represents our strategy for significant building upgrade and expansion. The Feasibility design was completed in April 2025. The project was launched to our congregation in August 2025.

Risk No 2: Insufficient Income to complete Project Sycamore
Project Sycamore will represent a significant capital expense for the congregation. Members of the congregation give generously to fund ongoing ministries and community supporting activities, however the scale of capital required will require external funding. A project of this scale will carry risk of additional liabilities.

Mitigation: Holy Trinity shall not enter design services nor building contracts until the sources of sufficient funding has been secured. Project liabilities shall be mitigated by: insurance protection; full use of the work carried out during initial feasibility study; consideration of appropriate project structuring for charitable purposes; support and oversight from the Presbytery of Edinburgh and West Lothian and the Church of Scotland General Trustees; together with trustees' duties of due diligence.

6. Reserves Policy.

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees policy to hold reserves of approximately three months unrestricted expenditure including designated funds. At the year end the Church held unrestricted funds of £96,785 (2024: £105,649 made up of cash and assets. The unrestricted current assets were £86,256 (2024: £91,610).

At the end of Dec 2025, there was a total of £96,785 of unrestricted funds, with £59,825 of this designated for Future Ministry staffing needs.

The remaining £36,960 is around what would be needed to achieve three months of general expenditure as unrestricted reserves. The Trustees have agreed that if we produce any surplus in unrestricted reserves, we will further support our restricted community facing activities in 2026.

During 2018 the congregation completed the sale of a manse, the proceeds of which allowed a property fund to be set up and held by the Church of Scotland General Trustees on behalf of the congregation. This fund, while not in the form of cash reserves, can be called upon as needed for major property work. A future buildings feasibility study was completed in 2024 and further expenses from this fund are anticipated to progress design work and setting up of Project Sycamore.

The Trustees do wish to maintain three months of reserves. They consider that the combination of cash reserves together with the property fund held by the General Trustees provides a sufficient buffer against short term unexpected expenses. The Church also held £268,846 (2024: £174,644) of restricted funds, which have been provided for the purposes specified in Note 15.

7. Structure, Governance and Management

The congregation is a registered charity, number SC 012562 and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. The Church reviewed and agreed its Constitution during 2022.

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting. The Congregational Board is chaired by the minister and meets three times in a year. Certain responsibilities are delegated to the Finance Committee, the Property Committee and other working groups as appropriate. The Kirk Session, which meets six times a year, is responsible for spiritual affairs within the church.

8. Reference and Administrative Information

Charity Name:	Holy Trinity Church of Scotland, Edinburgh
Charity Registration Number	SC012562
Congregation Reference Number	010043
Contact address	The Church Office 1-2 Hailesland Place Edinburgh EH14 2SL

Independent Examiner

Sarah Hollis CA
Hollis Accounting Limited
Chartered Accountants
3 Melville Crescent, Edinburgh
EH3 7HW

Bankers

Halifax Bank of Scotland
Corstorphine West Branch
206 St. John's Road
Edinburgh EH12 8SH

9. Trustees' Responsibilities in Relation to the Financial Statements

The charity 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 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 statements;
- prepare the financial statements 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 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.
The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

[redacted]

Philip Brown, Session Clerk

Date: 9 **March 2026**

Holy Trinity Church of Scotland, Edinburgh
Independent Examiner's Report to the Trustees of Holy Trinity Church of Scotland, Edinburgh

I report on the accounts of the charity for the year ended 31 December 2025, set out on pages 20 to 30.

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 (as amended), and
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

[redacted]

Name: Sarah Hollis, CA
Address Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date: 17/03/26

Holy Trinity Church of Scotland, Edinburgh
Statement of Financial Activities
Year ended 31 December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
		£	£	£	£	£	£
Income and Endowments from:							
Donations & legacies	**1**	156,335	203,047	359,382	149,825	156,665	306,490
Charitable activities	**2**	625	2,084	2,709	-	616	616
Other trading activities	**3**	10,054	-	10,054	12,160	-	12,160
Investment Income	**4**	1,724	2,610	4,334	3,888	-	3,888
Other	**5**	-	109,826	109,826	4,111	53,435	57,546
Total Income		168,738	317,567	486,305	169,984	210,716	380,700
Expenditure on:	**6**						
Raising funds		-	-	-	-	-	-
Charitable activities		145,548	255,419	400,967	138,212	250,466	388,678
Other		-	-	-	-	-	-
Total Expenditure		145,548	255,419	400,967	138,212	250,466	388,678
Net income/expenditure before gains and losses on investments		23,190	62,148	85,338	31,772	(39,750)	(7,978)
Net gains/(losses) on investments	**10**	-	-	-	-	-	-
Net income/(expenditure)		23,190	62,148	85,338	31,772	(39,750)	(7,978)
Transfers between funds	**15**	(32,054)	32,054	-	(12,060)	12,060	-
Net movement in funds		(8,864)	94,202	85,338	19,712	(27,690)	(7,978)
Reconciliation of funds							
Total funds brought forward		105,649	174,644	280,293	85,937	202,334	288,271
Total funds carried forward	**15**	96,785	268,846	365,631	105,649	174,644	280,293

Holy Trinity Church of Scotland, Edinburgh
Balance Sheet
At 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Fixed Assets							
Tangible assets	9	10,529	-	**10,529**	14,039	-	**14,039**
Investments	10	-	-	-	-	-	-
Total Fixed Assets		10,529	-	**10,529**	14,039	-	**14,039**
Current Assets							
Debtors	11	7,181	7,084	**14,265**	1,888	1,355	**3,243**
Cash at bank and in hand		85,414	297,178	**382,592**	95,250	206,602	**301,852**
Total Current Assets		92,595	304,262	**396,857**	97,138	207,957	**305,095**
Liabilities							
Creditors falling due within one year	12	(6,339)	(35,416)	**(41,755)**	(5,528)	(33,313)	**(38,841)**
				-			-
Net Current Assets		86,256	268,846	**355,102**	91,610	174,644	**266,254**
Creditors falling due after more than one year		-	-	-	-	-	-
Net Assets		96,785	268,846	**365,631**	105,649	174,644	**280,293**

	Note	2025	2024
The funds of the charity			
Restricted income funds		268,846	174,644
Unrestricted Funds		96,785	105,649
Total charity funds	15	365,631	280,293

The accounting policies and notes at pages 22 to 30 form part of these accounts

The accounts were approved by the trustees on............ 9th March 2026
and signed on their behalf by:

[redacted] Philip Brown, Session Clerk

[redacted] Ian Stirrat, Treasurer

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

Accounting Policies

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

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

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

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income

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

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. A corresponding amount is then recognised as expenditure in the period of receipt. In accordance with accounting practice the general volunteer time of congregation members is not recognised.

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

Accounting Policies (continued)

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.

Fixed Assets
The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, 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 resources expended in the Statement of Financial Activities in the period in which the liability arises.

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:

Fixtures, fittings and office equipment	5 years
Motor vehicles	5 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
Holy Trinity Church 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.

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
1 Donations and Legacies	£	£	£	£	£	£
Offerings	132,123	144,063	276,186	126,535	101,675	228,210
Tax recovered on Gift Aid	24,212	27,390	51,602	23,290	13,690	36,980
Legacies	-	-	-	-	-	-
Donations	-	31,594	31,594	-	41,300	41,300
	156,335	203,047	359,382	149,825	156,665	306,490
2 Income from charitable activities						
Weddings & Funerals	625	-	625	-	-	-
Fundraising	-	-	-	-	-	-
Other charitable activities	-	2,084	2,084	-	616	616
	625	2,084	2,709	-	616	616
3 Income from other trading activities						
Hall hire/ Community Café	10,054	-	10,054	12,160	-	12,160
	10,054	-	10,054	12,160	-	12,160
4 Investment income						
Deposit interest	1,724	2,610	4,334	3,888	-	3,888
	1,724	2,610	4,334	3,888	-	3,888
5 Other income						
General Trustees receipts	-	36,018	36,018	4,111	-	4,111
Grants from Trusts/Sponsors	-	73,808	73,808	-	53,435	53,435
Other income	-	-	-	-	-	-
	-	109,826	109,826	4,111	53,435	57,546
	168,738	317,567	486,305	169,984	210,716	380,700

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

6 Analysis of Expenditure	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Raising Funds						
Offering Envelopes	-	-	-	-	-	-
	-	-	-	-	-	-
Charitable Activities						
Giving to Grow	81,445	-	81,445	72,486	-	72,486
Presbytery Dues	1,967	-	1,967	1,497	-	1,497
Minister's Expenses	1,370	-	1,370	1,130	-	1,130
Other salary costs	7,834	150,721	158,555	5,710	137,316	143,026
Repairs & Maintenance	12,185	-	12,185	7,958	11,982	19,940
Sycamore (building) costs	-	36,210	36,210	-	-	-
Council Tax	3,381	-	3,381	3,136	-	3,136
Other Buildings Costs	17,119	4,307	21,426	22,461	4,478	26,939
Church Office Expenses	6,017	1,337	7,354	4,340	327	4,667
Organ and Music	1,435	-	1,435	1,209	-	1,209
Café costs	-	9,976	9,976	-	11,721	11,721
Mission	2,500	700	3,200	2,000	31,300	33,300
Foodbank costs	-	20,615	20,615	-	24,282	24,282
Youth work	-	8,821	8,821	-	7,961	7,961
Other ministry & outreach	3,346	22,516	25,862	2,657	21,015	23,672
Depreciation	3,510	-	3,510	9,190	-	9,190
Independent Examination	990	-	990	990	-	990
Accounts preparation	1,260	-	1,260	1,260	-	1,260
Other expenses	1,189	216	1,405	2,188	84	2,272
	145,548	255,419	400,967	138,212	250,466	388,678
Other Expenditure	-	-	-	-	-	-
Total Expenditure	145,548	255,419	400,967	138,212	250,466	388,678

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.

Café, foodbank, youth work and other ministry costs above are exclusive of salary costs which are shown separately.

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements for the year ended 31 December 2025

	2025	2024
7 Staff costs and numbers	**£**	**£**
Salaries and wages	148,944	135,761
Pension & Social security costs	9,611	7,265
	158,555	143,026

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2025 Number	2024 Number
Church Cleaner	1	1
Counselling Services manager	1	1
Café/Foodbank Team leader	1	1
Café manager	1	1
Café cook	1	1
CAP Debt Centre manager	1	1
CAP Job Club manager	1	1
CAP Debt coaches	2	2
Children & Young People's leader	1	1
Youth worker	1	1
Parish Minister (paid centrally)	1	1
Discipleship team leader (paid centrally	1	1
Candidate for ministry (paid centrally)	1	1
	14	14

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 stipend 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) £39,856.

8 Trustee Remuneration and Related Party Transactions

No trustees received remuneration in the year (2024: 1 trustee £8,908).

Expenses were paid for the minister, who is a Trustee, including £1,566 (2024: £1,130) for travel and expenses and £3,381 (2024: £3,136) for council tax.
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, amounts totalling £2,264 (2024: £6,297) were reimbursed to 3 trustees (2024: 7 trustees) in respect of church expenses.
During the year a total of £112,634 (2024: £81,313) was donated to the congregation by trustees.

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

9 Tangible Fixed Assets	Buildings	Office Equipment	2025 Total	Buildings	Office Equipment	2024 Total
Cost	£	£	£	£	£	£
At 1 January	45,169	11,888	57,057	27,620	11,888	39,508
Additions/(disposals)	-	-	-	17,549	-	17,549
At 31 December	45,169	11,888	57,057	45,169	11,888	57,057
Accumulated Depreciation						
At 1 January	31,130	11,888	43,018	24,316	9,512	33,828
Charge for year	3,510	-	3,510	6,814	2,376	9,190
At 31 December	34,640	11,888	46,528	31,130	11,888	43,018
Net Book Value						
at 31 December	10,529	-	10,529	14,039	-	14,039

10 Investments

Holy Trinity has no investments. Property funds are held by the General Trustees on behalf of the congregation and are noted in the Appendix to the Accounts.

11 Debtors	2025	2024
	£	£
General Fund Gift Aid Tax Refund Due	7,181	1,888
Restricted Funds Gift Aid Tax Refund Due	7,084	1,355
Other	-	-
	14,265	3,243

12 Creditors & Accruals	2025	2024
	£	£
Professional fees	2,250	2,250
Trust funding	30,833	22,980
HMRC	2,920	2,169
Pensions	1,169	1,109
Other	4,583	10,333
	41,755	38,841

13 Analysis of Net Assets Among Funds

	2025 General	2025 Restricted	2025 Total	2024 General	2024 Restricted	2024 Total
	£	£	£	£	£	£
Fixed Assets	10,529	-	10,529	14,039	-	14,039
Current Assets	92,595	304,262	396,857	97,138	207,957	305,095
Current Liabilities	(6,339)	(35,416)	(41,755)	(5,528)	(33,313)	(38,841)
Net assets at 31 Dec	96,785	268,846	365,631	105,649	174,644	280,293

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

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.

15 Movements in Funds

2025	At 1 Jan. £	Income £	Expenditure £	Transfers £	Investment gain/loss £	At 31 Dec. £
Restricted funds						
Life and Work	-	84	(84)	-	-	-
CAP	24,968	47,951	(49,756)	2,821	-	25,984
CAP Job Club	14,547	10,392	(8,017)	-	-	16,922
Youth Fund	(560)	5,783	(58,589)	60,451	-	7,085
Rwanda Project	-	713	(700)	-	-	13
Weekend Away fund	2,375	1,124	(1,684)	-	-	1,815
Crisis Support fund	48,800	2,852	(1,847)	(6,572)	-	43,233
Benevolent fund	848	260	(550)	-	-	558
Bridge Counselling	12,508	14,438	(16,866)	13,000	-	23,080
Harvest/Special Coll'n	736	-	(736)	-	-	-
Fabric Fund	891	-	-	(891)	-	-
IT Project Fund	1,500	-	(776)	-	-	724
Foodbank	11,620	17,984	(20,635)	1,090	-	10,059
Wester Hailes Fund	36,151	91,872	(20,109)	(53,841)	-	54,073
Community Café	20,260	35,375	(37,860)	15,105	-	32,880
Outreach fund	-	1,010	(1,000)	-	-	10
Future Ministry fund	-	50,668	-	-	-	50,668
Sycamore fund	-	37,061	(36,210)	891	-	1,742
Other Restricted	-	-	-	-	-	-
	174,644	317,567	(255,419)	32,054	-	268,846
Unrestricted funds						
Designated funds:						
Future Ministry Fund	55,000	825	-	4,000	-	59,825
Café Fund	-	10,054	-	(10,054)	-	-
General Fund	50,649	157,859	(145,548)	(26,000)	-	36,960
	105,649	168,738	(145,548)	(32,054)	-	96,785
Total funds 2025	280,293	486,305	(400,967)	-	-	365,631

15 Movements in Funds (continued)

2024 comparative	At 1 Jan. £	Income £	Expenditure £	Transfers £	Investment gain/loss £	At 31 Dec. £
Restricted funds						
Life and Work	-	84	(84)	-	-	-
CAP	29,082	43,343	(46,580)	(877)	-	24,968
CAP Job Club	15,737	14,250	(9,440)	(6,000)	-	14,547
Youth Fund	3,739	2,242	(60,300)	53,759	-	(560)
Rwanda Project	11,696	16,554	(28,250)	-	-	-
Weekend Away fund	861	2,225	(1,711)	1,000	-	2,375
Crisis Support fund	50,038	1,890	(1,790)	(1,338)	-	48,800
Benevolent fund	1,188	160	(500)	-	-	848
Bridge Counselling	13,069	13,934	(14,482)	(13)	-	12,508
Harvest/Special Coll'n	-	3,786	(3,050)	-	-	736
Fabric Fund	12,873	-	(11,982)	-	-	891
IT Project Fund	-	1,500	-	-	-	1,500
Foodbank	12,079	23,758	(24,217)	-	-	11,620
Wester Hailes Fund	22,003	83,740	(15,523)	(54,069)	-	36,151
Community Café	29,969	3,250	(32,557)	19,598	-	20,260
Other Restricted	-	-	-	-	-	-
	202,334	210,716	(250,466)	12,060	-	174,644
Unrestricted funds						
Designated future ministry fund	-	-	-	55,000		55,000
Designated Café fund	-	11,060	-	(11,060)		-
General fund	85,937	158,924	(138,212)	(56,000)	-	50,649
	85,937	169,984	(138,212)	(12,060)	-	105,649
Total funds 2024	288,271	380,700	(388,678)	-	-	280,293

Purposes of Restricted Funds

Life and Work Fund: This is money received from congregation members receiving monthly copies of the magazine.

CAP (Christians Against Poverty) Projects: This included a Debt advice centre and a Job Club. There are more than a dozen volunteers who work with the CAP centre manager to support the work of the CAP centre and its clients.

CAP (Christians Against Poverty) Job Club: This fund supports the work of the CAP Job Club.

Youth Ministry Fund: This fund is to cover all salary costs and operating expenses associated with Holy Trinity's Children, Youth and Schools work.

Rwanda Project – Holy Trinity has had links with churches in Rwanda for many years. This fund supports pastors and Churches in Rwanda.

Weekend Away– funds set aside for a congregational family weekend away.

Crisis Support Fund - This fund comprises crisis support which may be provided via Holy Trinity Foodbank, and the work of the Bridge Community Café, and includes food, specific household needs, clothing, and the provision for childrens expenses. Additionally it can be used for future community facing initiatives.

Holy Trinity Church of Scotland, Edinburgh
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15 Movements in Funds (continued)

Purposes of Restricted Funds (continued)

Benevolent Fund: This fund is used at the discretion of the ministers for people in need.

Bridge Counselling: This is a counselling service run by a part time manager who oversees the work of several volunteers who are trained and accredited psychological counsellors. The service is offered to people in the community of Wester Hailes without charge. The fund covers the cost of maintaining professional accreditations,development materials and one part-time manager's salary expenses.

Harvest/Special Collection: This fund holds monies donated through special collections.

Fabric Fund: This fund is for fabric repairs and maintenance.

IT Project Fund: This fund is for donations given for specific IT and AV projects.

Foodbank: Food parcels are given to those in need in our community. This service is staffed by around 20 volunteers.

Wester Hailes Fund: This restricted fund is used at the discretion of the Trustees to support projects which directly benefit the community of Wester Hailes. During the year, the Fund has supported Foodbank, Foodbank & Cafe Leader and Youth salary costs and contributed towards our Youth and Schools work in Wester Hailes.

Community Café: The Café fund pays for the purchase of food and this is generally replenished by income from the sale of food. Any surpluses generated are used for replacement of Café equipment and a contribution towards the cook's salary. Café Manager salary costs are covered by charitable trust funding.

Outreach fund: During the year donations were received with instructions that this should go to any form of gospel outreach - It has been used to fund specific events and to place a copy of John's gospel in to every house in Western Hailes.

Sycamore fund: several donors have made donations they wish to go towards our future buildings project - Sycamore

Future Ministry fund: This fund is made up of donations given for the future ministry of the Church.

Other restricted funds: This fund represents monies donated for a specific purpose.

Purposes of Unrestricted Funds

Designated Cafe Fund: Cafe sales are allocated to this fund, and are then transferred to Cafe restricted funds each year.

Designated Future Ministry Fund: this fund has been set aside for the future ministry of the Church.

16 Collections for Third Parties

	2025	2024
	£	£
Tear Fund	-	1,950
Rwanda Mission	-	16,553
Wester Hailes High School	-	1,100
Primary SU camps	-	700
Comfort International	2,000	-
Clovenstone Primary School	2,000	-
	4,000	20,303

Appendix 1

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

	2025	2024
	£	£
CAPITAL ACCOUNT		
Consolidated Fabric Fund (Cap (II)		
Credit Balances held at 31 December at cost	127,628	156,320
Market value of Balances at 31 December		
Total Market Value of Cap (II)	148,019	170,444
REVENUE ACCOUNT		
Credit Balance at 31 December	15,049	14,656
TEMPORARY ACCOUNT		
Credit Balance at 31 December	-	-

Appendix 2 - 2025 Café Running costs summary*

	2025	2024
Opening Bank Balance	**2,264**	**1,274**
Income		
Income from Café Sales	10,762	11,278
Transfers from CAP, Crisis, Youth for catering provided	3,051	2,538
Transfer from Café Salaries fund	0	2,000
Total Income available to Café Running account	**13,813**	**15,816**
Expenditure		
Food and materials	-10,028	-11,907
Energy Costs	-1,847	-1,918
Total Café running costs	**-11,875**	**-13,826**
Café Surplus before Salary Transfer	1,938	1,990
Less Transfer to Café Salaries fund	-1,000	-1,000
Café Surplus for year	938	**990**
Café Running Closing Balance at 31 December	**3,202**	**2,264**

Note 1:
Café Manager and Café Cook salaries are paid from donations and grants to a separate Café Salaries fund.
We transfer any surplus from the Café running account to go towards the Café Salaries fund.
The majority of the Café salaries fund comes from grants and sponsors donations.

Note 2*:
In Note 6 of the Accounts - "Analysis of Expenditure", the sums reported for Café is the total of the Café Running account and the Café Salaries fund.
This appendix provides a breakdown of the non salary elements of the Café income and expense.
It shows that all the proceeds of sales in the Community Café's running account are transferred to the Café Salaries fund.
The Café's income is used exclusively to support the work of the café - reducing isolation and supporting vulnerable people.
None of the Café's income from sales is used for general church running costs.