

Church of Scotland Presbytery of International Charges
(known as the International Presbytery)

SC053915

Trustees' Annual Report and Annual Accounts
for the year ended 31 December 2025

International Presbytery
Trustees' Annual Report and Annual Accounts
Year ended 31 December 2025

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International Presbytery
Trustees' annual report
Year ended 31 December 2025

Reference and administration details

Name	Church of Scotland Presbytery of International Charges (known as the International Presbytery)
Charity number	SC053915 (registered with effect from 21 January 2025)
Administrative address	1 rue du 4 septembre, 13100 Aix-en-Provence, France
Governing documents	Church Courts Act (Act VI 2023) The International Presbytery Act (Act II) 2016 (as amended) International Presbytery Standing Orders

Charity trustees

Rev Marius Louw	Andreas Decker (until 30/06/2026)
Rev Eric Foggitt	Jill Davidson
Rev Aaron Stevens	Rhoda Grant
Rev Laurence Twaddle	John Barber
Rev Graham Austin	Lakshmi Seneviratne (until 31/12/2025)
Rev Betsi Thane	Jane Broere
Rev Irene Bom	Robert Kenneth
Rev Cindy Campbell	Alexandre Zickermann
Rev Páraic Réamonn	Josephine Austen
Rev Jimmy Brown	Valerie Prieur
Rev Max Homewood	Fiona Kendall (until 30/06/2026)
Rev Scott MacSween	Margaret Ng-See-Quan
Rev David Lloyd	Thijs Polstra
Rev Christine Colliar	Ruud Witte
Rev Roshan Mendis (from 06/04/2025)	John McGhie
Rev Dr Enikő Ferenczy (from 16/01/2026)	Molly Foster (until 16/04/2025)
Rev Alistair Bennett (until 30/4/2025)	Margriet van Overbeeke (from 10/10/2025)
Rev Joanne Evans-Boiten (until 08/05/2025)	Chandan de Silva (until 27/01/2026)
Rev Derek Lawson (until 31/12/2025)	Karen Amerasinghe (from 01/01/2026)
Very Rev Dr Martin Fair (from 14/10/2025)	Eun Jong Lee (from 30/06/2026)
Rev Craig Lancaster (from 04/02/2026)	

The members of Presbytery are the charity trustees. Membership of Presbytery is in accordance with section 13 of the Church Courts Act. In particular, a minister becomes a member when he or she is appointed to, or becomes an Associate Minister of, a charge in the Presbytery, or when he or she becomes an OLM or works in a church role such as chaplain within the area covered by Presbytery ('the bounds'). Retired ministers living in the bounds may apply for membership. In addition, each charge elects a representative elder to membership. Presbytery may also appoint balancing and additional elders to membership, as and when the need arises.

International Presbytery
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Structure and Management

Presbytery meets in person twice a year. It is served by a Business Committee which normally meets online about 10 times per annum. Its principal members are the Moderator, the Clerk and Depute Clerk and conveners of the Standing Committees. Standing Committees meet as and when required and comprise the following: Mission Plan; Education, Training and Safeguarding; Fabric; Finance; Mission and Creation Care; Superintendence and Ministry; and Technical Support.

Purposes

The Presbytery's main purposes are set out in section 10 of the Church Courts Act, which gives Presbytery the task of support and oversight of its local churches. To this end, Presbytery exercises oversight and leadership over its local churches' participation in Mission and promotes sharing in the wider work of the Church. It also participates in the life of the Church at General Assembly level.

Congregations

The International Presbytery covers all Charges of the Church of Scotland beyond the United Kingdom, the Isle of Man and the Channel Islands, excluding Charges within the Presbytery of Jerusalem. The Congregations covered during the year under review were:

COUNTRY	CITY	NAME OF CONGREGATION
Belgium	Brussels	St Andrew's Church
Bermuda	Warwick	Christ Church
France	Paris (**)	The Scots Kirk
Hungary	Budapest	St Columba's Church
Italy	Rome	St Andrew's Church
Malta	Valletta	St Andrews Scots Church
Netherlands	Amsterdam	The English Reformed Church
Netherlands	Rotterdam (**)	Scots International Church
Portugal	Lisbon	St Andrew's Church
Sri Lanka	Colombo	St Andrew's Scots Kirk
Switzerland	Geneva (*)	Church of Scotland
Switzerland	Lausanne (*)	The Scots Kirk
Trinidad and Tobago	Port of Spain	Greyfriars St Ann's linked with Arouca and Sangre Grande

(*) The congregations in Geneva and Lausanne form a Linked Charge

(**) The congregations in Paris and Rotterdam are in a Deferred Linking

Main Activities and Achievements

Work that had commenced in 2023 towards Presbytery gaining charitable status culminated in Presbytery becoming registered with OSCR as a registered charity on 21 January 2025.

During 2025, work proceeded regarding implementation of the Presbytery Mission Plan, which includes linkages of two pairs of charges as detailed above.

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Trustees' annual report (continued)
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Main Activities and Achievements (continued)

The International Presbytery arranged for a new Interim Moderator from another Presbytery for the charge under guardianship (Lisbon) and provided Interim Moderators for six congregations in vacancy for all or part of the year (Bermuda, Brussels, Colombo, Paris, Lausanne and Geneva).

Two new ministers were appointed during 2025. A minister was introduced to St Andrew's Colombo in April 2025 and one was inducted to Christ Church Bermuda in October 2025.

The Linkage of the congregations in Geneva and Lausanne took effect on the retirement of the minister for Geneva. Following a recruitment process, a minister was identified for the Linked Charge, with the introduction to the Linked Charge taking place after the end of the year.

Presbytery continued endeavouring to facilitate the process for the departure from Presbytery of the charge in Trinidad and Tobago, which is being held up as a result of various legal procedures.

During the year, three candidates from charges within Presbytery completed their training for Ordained Local Ministry (OLM), a non-stipendiary form of ministry, and they were ordained in March, June and October respectively.

The Superintendence and Ministry Committee conducted a Local Church Review in Brussels. The Local Church Review Act (Act I 2011) was repealed by the General Assembly 2025 and replaced by the requirement for each charge to have an Action Plan. The Presbytery has voluntarily decided to create a mechanism termed Presbytery Support Visits to identify needs amongst local congregations and provide appropriate support.

Serious efforts were made towards ensuring congregations' compliance with Safeguarding requirements by transferring Presbytery's oversight function to the Superintendence and Ministry Committee.

Financial review

Policy on reserves

The Trustees have set a target to maintain unrestricted reserves at a minimum level that represents twelve months maximum ordinary expenditure, which equates to an estimated €80,000. This minimum level is considered to be necessary given that, with effect from 2028, funding from the national budget will cease and Presbytery will then be more or less fully reliant on income from presbytery dues, which are dependent upon consistent levels of giving and minimal extraordinary expenditure within each congregation, which factors are outside the control of Presbytery.

The attached accounts show that at 31 December 2025 unrestricted funds amounted to €141,442 (2024: €127,024) which equates to approximately 21 months' expenditure. The €14,418 increase over the year is mainly due to a deposit of €15,468 for a current year presbytery meeting being paid in the prior year.

International Presbytery
Trustees' annual report (continued)
Year ended 31 December 2025

Policy on reserves (continued)

The Trustees consider the current level to be an acceptable level of reserves, given the lack of predictability regarding, in particular, the cost of flights to presbytery meetings (which represents an average 40% of the total cost of presbytery meetings) and given that a buffer will enable the following:

- the maintenance of presbytery dues at a stable level for a number of years notwithstanding fluctuations and/or increases in the cost of presbytery meetings; and
- the payment of grants from unrestricted funds when the purpose of the grant doesn't fall within the purposes of any of the restricted funds.

Donated facilities and services

Presbytery was provided, free of charge, with the use of local church and other premises for the two days of each of the bi-annual presbytery meetings. Apart from the honorarium paid to the Clerk, all charity trustees provided their services in the administration of Presbytery's affairs on a voluntary basis. The arrangements for payments to the Clerk are currently being brought into line with the Charities and Trustee Investment (Scotland) Act 2005.

Other financial information

The total paid for presbytery meetings amounted to €29,641. Meetings were hosted by two European congregations and the cost comprised the provision of accommodation and reimbursement of travel expenses for trustees and correspondent members travelling from their respective countries or locations.

Ecclesiastical/superintendence visits to congregations for the induction or introduction of new ministers, OLM ordinations and congregational reviews, cost a total of €9,358.

Funds raised for other charities were disbursed, where practically possible, after the year end.

One application was received for a grant from Restricted Funds; this application was approved but not paid out as the related project was postponed.

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees on 31 July 2026 by:

Rev Scott MacSween

Presbytery Clerk

**Independent Examiner's Report
to the Trustees of the International Presbytery (SC053915)
on the accounts of the charity for the year ended 31 December 2025
set out on pages 8 to 14**

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and (ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations, have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed on 31 July 2026 by:

James Murray

***CA (Institute of Chartered Accountants of Scotland)
Avenue Bel Air, 35, 1970 Wezembeek-Oppem, Belgium***

International Presbytery
Statement of receipts and payments
Year ended 31 December 2025

	<i>Notes</i>	Unrestricted Fund €	Restricted Funds €	Total Funds 2025 €	Total Funds 2024 €
Ordinary general receipts					
Donations	4	29,988	-	29,988	32,500
Grants	4	20,750	-	20,750	30,780
Fundraising activities	5	-	2,760	2,760	1,705
Bank and deposit interest		2,660	69,422	72,082	49,844
Foreign exchange gains		-	-	-	48,877
		<u>53,398</u>	<u>72,182</u>	<u>125,580</u>	<u>163,706</u>
Receipts relating to other assets					
Reimbursements received	4	64,105	-	64,105	35,660
Loan repayment received		5,000	-	5,000	5,000
		<u>69,105</u>	<u>-</u>	<u>69,105</u>	<u>40,660</u>
Total receipts		122,503	72,182	194,685	204,366
Ordinary general payments					
Charitable activities	6	42,537	77	42,614	73,301
Grants and donations	7	1,685	-	1,685	3,719
Disbursements to other charities	8	-	-	-	3,928
Foreign exchange losses	11	3	84,773	84,776	-
		<u>44,225</u>	<u>84,850</u>	<u>129,075</u>	<u>80,948</u>
Payments relating to other assets					
Payments on behalf of congregations	13	63,860	-	63,860	45,979
Total payments		108,085	84,850	192,935	126,927
Excess/(shortfall) of receipts over payments		<u>14,418</u>	<u>(12,668)</u>	<u>1,750</u>	<u>77,439</u>

International Presbytery
Statement of balances
Year ended 31 December 2025

Reconciliation of bank and deposit balances

	Unrestricted Fund	Restricted Funds	Total Funds 2025	Total Funds 2024
	€	€	€	€
	<i>(note 9)</i>	<i>(notes 10,11)</i>		
Balance at 1 January	127,024	1,567,881	1,694,905	1,617,466
Excess/(shortfall) of receipts over payments	14,418	(12,668)	1,750	77,439
Balance at 31 December (note 12)	141,442	1,555,213	1,696,655	1,694,905

Other assets - Unrestricted Fund

	2025	2024
	€	€
<i>Receivables:</i>		
Loan to a congregation	5,000	10,000
Reimbursements due from congregations (note 13)	14,938	15,183
Outstanding presbytery dues	2,500	2,500
	22,438	27,683

The loan receivable is unsecured, interest free and payable in annual instalments of €5,000.

Other information

There were no investments, liabilities or contingent liabilities.

The accounts set out on pages 8 to 14 were approved by the trustees of the International Presbytery on 31 July 2026 and signed on their behalf by:

Rev Scott MacSween

Presbytery Clerk

Thijs Polstra

Treasurer

International Presbytery
Notes to the accounts
Year ended 31 December 2025

1 OSCR registration

The Church of Scotland Presbytery of International Charges (the International Presbytery) was registered as an OSCR charity on 21 January 2025, with charity number SC053915. Prior to this, the organisation existed as an unincorporated entity without charitable status. These accounts have been prepared for the year ended 31 December 2025 with comparatives for the year ended 31 December 2024.

2 Accounting policies

The accounts have been prepared in the form of receipts and payments accounts in accordance with the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Regulations 2010 and in compliance with the Presbytery Finance Regulations (Regulations III 2026).

The accounts are presented in Euro (€) which is the charity's functional currency and all amounts are rounded to the nearest €.

3 Trustees' remuneration and related party transactions

During the year:

- (i) The Presbytery Clerk received an honorarium of €2,000 (2024: €4,000). This payment was part of the approved budget prior to Presbytery becoming a charity on 21 January 2025. No other remuneration was paid to any trustee or person connected with a trustee.
- (ii) A total of €30,107 was paid to 25 trustees for reimbursement of expenses, mainly in relation to attendance at presbytery meetings and visits to congregations on presbytery business (2024: A total of €28,016 was paid to 22 trustees).
- (iii) There were no transactions (namely transfers of resources, services or obligations) between the charity and any charity trustee or person connected to a charity trustee (2024: None).
- (iv) No funds were held by the Church of Scotland General Trustees for or in connection with the Presbytery (2024: None).

International Presbytery
Notes to the accounts (continued)
Year ended 31 December 2025

4 Details of receipts

	2025	2024
	€	€
Donations: Presbytery dues from congregations	29,988	32,500
Grants: Funding from the national budget of the Church of Scotland as agreed by the 2023 General Assembly	20,750	30,780
Reimbursements received: Reimbursements from congregations in respect of payments by Presbytery on their behalf (<i>note 13</i>)	64,105	35,660

5 Receipts from fundraising activities for other charities

	2025	2024
	€	€
Mediterranean Hope, Italy	312	-
Dry rations project, Colombo, Sri Lanka	-	282
Faculdade Unida, Brazil	985	171
Nourishing Minds, Malawi	1,463	1,252
	2,760	1,705

6 Payments relating to charitable activities

	2025	2024
	€	€
Presbytery meetings of previous year	-	1,121
Presbytery meetings of current year	29,641	37,597
Presbytery meetings of next year	-	15,468
	29,641	54,186
Youth presbytery meeting	680	-
Visits to congregations	9,358	13,508
Presbytery Clerk's honorarium	2,000	4,000
Bank charges	476	653
Other administration costs	382	918
	42,537	73,265

International Presbytery
Notes to the accounts (continued)
Year ended 31 December 2025

7 Grants and donations paid

During the year, 3 grants totalling €1,685 were paid from the Unrestricted Fund to 2 persons. These grants related to travel costs for attendance at either an annual trainees' conference, the General Assembly or a presbytery meeting (2024: 5 grants totalling €2,719 were paid to 5 persons).

During the year, no grants were paid from the Restricted Funds (2023: One grant of €1,000 was paid from the Mission Fund).

8 Disbursements of funds raised for other charities

	2025	2024
	€	€
Rabagirana Ministries, Rwanda	-	406
Dry rations project, Colombo, Sri Lanka	-	216
Tent of Nations, Palestine	-	3,306
	-	3,928

9 Unrestricted Fund: The Unrestricted Fund includes no designated funds.

10 Purpose of Restricted Funds

The Stipend, Property and Mission Funds were established in 2022/2023 with funds from the dissolution of St Andrew's Church of Scotland Gibraltar and the Church of Scotland congregation of Costa del Sol in Fuengirola, Spain. The initial capital is kept separate from the revenue earned on the capital. Presbytery may provide support from these funds by way of grants or loans.

The purpose of the Stipend Fund is to assist congregations which find they are unable to meet their commitment to pay their minister's stipend for any recognised ministry in the Presbytery Mission Plan.

The purpose of the Property Fund is to support congregations in the maintenance and development of their buildings.

The purpose of the Mission Fund is to enable Presbytery to support congregations in introducing or supporting innovative forms of ministry and mission.

Presbytery Mission Projects comprises collections for Presbytery's annual mission projects, which are then disbursed to the respective charitable organisation or activity.

International Presbytery
Notes to the accounts (continued)
Year ended 31 December 2025

11 Movements in Restricted Funds

	Stipend Fund		Property Fund		Mission Fund		Presbytery Mission Projects	Total Restricted Funds 2025	Total Restricted Funds 2024
	Capital	Revenue	Capital	Revenue	Capital	Revenue			
	€	€	€	€	€	€	€	€	€
Balance at 1 January	251,806	9,452	1,007,224	36,782	251,806	8,452	2,359	1,567,881	1,472,604
Receipts									
Bank and deposit interest	-	11,580	-	46,274	-	11,568	-	69,422	49,670
Fundraising activities (note 5)	-	-	-	-	-	-	2,760	2,760	1,705
Foreign exchange gains	-	-	-	-	-	-	-	-	48,866
	-	11,580	-	46,274	-	11,568	2,760	72,182	100,241
Payments									
Bank charges	-	12	-	49	-	16	-	77	36
Grants and donations	-	-	-	-	-	-	-	-	1,000
Disbursements to other charities (note 8)	-	-	-	-	-	-	-	-	3,928
Foreign exchange losses	13,086	1,052	52,346	4,151	13,086	1,052	-	84,773	-
	13,086	1,064	52,346	4,200	13,086	1,068	-	84,850	4,964
Balance at 31 December	238,720	19,968	954,878	78,856	238,720	18,952	5,119	1,555,213	1,567,881

International Presbytery
Notes to the accounts (continued)
Year ended 31 December 2025

12 Bank and deposit balances

Bank and deposit balances include balances held in Sterling, mainly comprising balances held in three deposit accounts with The Church of Scotland Investors Trust (COSIT) which have a notice period of one week and are for the benefit of the Stipend, Property and Mission Funds respectively.

	Euro value		Sterling balance	
	2025	2024	2025	2024
	€	€	£	£
COSIT deposit balances at 31 December	<u>1,545,600</u>	<u>1,560,972</u>	<u>1,348,951</u>	<u>1,291,565</u>

Foreign currency balances are retranslated to Euro at the year-end rate of £1 = €1.14578 (2024: £1 = €1.20859).

13 Payments on behalf of congregations

During the year, €63,860 was paid by Presbytery to the Church of Scotland on behalf of congregations. The congregations reimbursed a total of €64,105 to Presbytery, including reimbursements in respect of prior years. (2024: €45,979 was paid and reimbursements of €35,660 were received). The resultant outstanding reimbursements at year end totalled €14,938 (2024: €15,183).