THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH AND WEST LOTHIAN

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Charity Number SC017076

THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH AND WEST LOTHIAN

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH AND WEST LOTHIAN
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their 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 13-14 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 The Charities SORP (FRS 102).

Objectives and Performance

The aim of the Church is to share in the Ministry of Jesus Christ. It is a condition of membership that a person requires to be admitted on profession of faith, and membership and ordination as a minister, elder or deacon is a requirement for participation in the Courts of the Church. However, worship is open to all as is the provision of pastoral support and inclusion in Church-based community activities. The Church of Scotland has an "open" communion table to members of any branch of the Church. Outreach is for all, and not just members.

This Presbytery is in historical continuity with the Church of Scotland, which was reformed in 1560, whose liberties were ratified in 1592, and for whose security provision was made in the Treaty of Union of 1707.

The purposes of the Church are to offer Christian worship, fellowship, instruction, mission and service; to labour for the advancement of the Kingdom of God throughout the world that all may know God the Father through Jesus Christ, His son, in the power of the Holy Spirit; and to bring the ordinances of religion to the people within its parishes. In furtherance of these purposes**,** Presbytery encourages and supports the congregations within its area to provide facilities for Worship, Fellowship and the enriching of Community Life, to provide regular opportunities for Worship and Celebration and the teaching of the Christian Faith, and also to provide pastoral care to the people in the parish in times of difficulty, illness, bereavement, crisis and stress; and in every parish, through the Ministry Team to offer spiritual counselling, advice, and support to anyone living in the parish and provide appropriate Ceremonies to mark or celebrate special points in life including baptisms, marriages, funerals, as well as the celebration of local or national events such as Thanksgivings and Remembrances. Congregations also provide social and recreational facilities for groups of all ages within the Community.
Presbytery also makes donations to support the work of religious and charitable bodies in Edinburgh and West Lothian.

Grant Making Policy

Grants are paid out in accordance with the objectives of the charity. The trustees consider that all payments made during the period fall within the constitution. The circumstances of applicants for aid are reviewed by Presbytery before a decision is made as to whether or not a grant should be made and, if so, the amount of the grant. Standard application forms are used for those wishing to apply for a grant which provides information required by the trustees to decide on the merits of the application. During the year Presbytery has paid (or committed to pay) grants and property inspection fees of £73,955 (2024: £271,840).

Achievements and Performance

Presbytery offers pastoral support and pastoral supervision to ministers and other full-time workers in parishes; by participating in the Church of Scotland Discernment and Training processes for those called to full-time and part-time ministries; by supporting the training and enabling of local ministries carried out by members of congregations, by the provision of support for children's and youth workers; by resourcing support for local mission initiatives; by dealing with applications from congregations to repair, alter or extend ecclesiastical buildings; by serving as a channel of communication between the Councils of the General Assembly and congregations.

Future Activities

It is our plan and intention to maintain and enhance the work of Presbytery; and seek to raise adequate finance to provide these services in the future. Presbytery is promoting work amongst the homeless and other good works. Presbytery, through training and new initiatives, will seek to reach out to the people in new housing areas currently being constructed within the bounds of Presbytery. In many areas of the Presbytery there is a good level of working together with other Christian denominations and this will be more of a focus in future. As local Councils work towards a new vision for the area the Presbytery will engage with their planning processes.

Financial Review

The results for the year are as set out in the Statement of Financial Activities on page 10.

Presbytery receives its core funding from its member Congregations and Investment Income to pay for its general expenditure. A grant of £129,150 (2024: £126,000) was received from The Church of Scotland, consequently a net surplus of income over expenditure before gains on investments amounting to £39,658 (2024: deficit of £5,717) was realised on Unrestricted and Designated funds. This surplus has been taken into account before calculating core funding for 2026.

Presbytery agreed to give full title of the former Village School, 2 Kirk Lane, Livingston to West Lothian Council for a consideration of £52,500. Presbytery agreed that the proceeds should be held within the Resourcing Mission Fund.

Investment Policy and Performance

The value of the portfolio at 31 December 2025 was £2,856,052 compared with £2,673,541 at 31 December 2024. The cost of investments at 31 December 2025 and 2024 was £1,743,238. There were no realised gains or losses during the year (2024: £Nil) and unrealised gain on revaluation were £182,511 (2024: gain £188,678). The unrealised gains/losses are due to market concerns. Presbytery seeks to provide growing income and long-term increase in the value of capital, utilising the Church of Scotland Investors Trust and their investment managers. The Church of Scotland Investors Trust Growth fund is very largely equity-based and is intended for long term investment. The Income fund is intended for medium-term investment and aims to provide immediate high income with funds invested predominantly in fixed interest securities.

Risk Policy

Principal Risks and Uncertainties

The Charities and Trustee Investment (Scotland) Act 2005 requires us as trustees to consider the perceived Risks and Uncertainties facing the Charity **(The Rule)** and the steps we take to mitigate those risks **(Our Principles)**

Risks include:

Declining & ageing membership – falling membership has an impact upon governance and upon income. A fall in income of congregations will reflect upon the income of the whole Church and individual Presbyteries. Declining membership reduces the number of those persons wishing to be active in leadership at all levels of governance.

Drop in numbers of FTMWS – There has been a drop in the number of persons studying for Full Time Ministry in Word and Sacrament and an increase in retirals on grounds of age.

Failure to use our Reserves – Presbytery has significant reserves set aside to fund Mission, the Fabric of Church buildings and the provision of Bursaries. Alertness to the needs of congregations within the bounds of Presbytery is a requisite for the proper use of funds.

Finances - The principal financial risk is considered to be the security of investments and the ability of those investments to generate sufficient funds to enable the charity to cover such expenditure as may not be covered by congregational assessments and contributions towards staffing costs. This risk has been addressed by investing in Church of Scotland Investors Trust funds and deposits, which are considered to provide an appropriate balance between income and the security and growth of capital.

In Mitigation of these Risks

The objectives and performance of Presbytery set out above coupled with the Five Marks of Mission, to Tell – Teach – Tend – Transform – Treasure, our principles for the twenty-first century, guide us in our approach to managing risk and avoiding complacency.

Reserves Policy

Unrestricted Reserves
It is the policy of the Trustees to hold general reserves, represented by net current assets, sufficient to cover costs until congregational assessments are received. At 31 December 2025 the net assets on General Reserve amounted to £488,648 (2024: £487,179) including investments valued at £237,271 (2024: £220,027). It is the intention of the trustees to use the non-invested element of £251,377 to reduce congregational assessments over the coming years.

Designated Funds and Restricted Funds
The purposes of the designated and restricted funds are set out in note 12. The policy of the Trustees is to expend the income of these funds in accordance with the purposes of the funds.

Structure, Governance and Management

Constitution
The Presbytery was formed in the late sixteenth century. A Presbytery is the characteristic and fundamental court of the Church of Scotland since it not only directly supervises ministers and Kirk Sessions but also elects those who form the General Assembly. The General Assembly is the highest court of the Church of Scotland, and it determines operational matters for all congregations within Presbyteries. The Presbytery consists of the ministers and representative elders, from the congregations in its area, who have responsibility for church activity within its own boundaries. There are also elders, called equalising elders chosen by Presbytery to make sure that retired and specialist ministers entitled to membership of the Court do not cause ministers to outnumber the elders in its membership. Commissioned elders are elected by their own congregation.

Principal office-bearers and Key management personnel remuneration
The principal office - bearers are the Presbytery Moderator, who is selected annually, and the Presbytery Clerk.
The Presbytery Clerk is charged with the running and operating of the charity on a day-to-day basis in accordance with delegated powers of authority from the trustees. The Clerk is assisted by the Deputy Clerk, Presbytery Administrator and the Presbytery Treasurer. The Clerk, Deputy Clerk and Treasurer are trustees and receive remuneration and expenses details of which are disclosed in note 7 to the financial statements.

Recruitment and Appointment of Trustees
New members of Presbytery receive an induction course to explain the structure and practices of Presbytery. As elders within the Kirk Session of their individual congregation, they have confirmed that they:

- believe the fundamental doctrines of the Christian Faith;
- promise to seek the unity and peace of this Church;
- uphold the doctrine, worship, government and discipline thereof;
- and to take their due part in the administration of its affairs.

The Kirk Session is a group of people from the congregation who make the major decisions within their own church. The induction courses to explain the structure and practices of Presbytery are supported by the availability of specialist trainers.

THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH AND WEST LOTHIAN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Conduct of Business

Presbytery meets six or seven times in a year. Between meetings Presbytery business is carried out by several committees. Amongst other things, the business of Presbytery includes setting parish boundaries, determining how many congregations and ministers there may be within its bounds, and dealing with services for ministers coming to or departing from its bounds. It has supervisory responsibilities for congregations, ministers and also for students who are in training for the ministry. Both as a court and also through its various committees it deals with a wide range of issues including education, social work, church property, finance, inter-church relations and the Church's mission in Edinburgh and West Lothian, Scotland and overseas.

The Presbytery is the court of appeal for all matters which are dealt with by Kirk Sessions, as well as having the power to review decisions made at congregational meetings. Each congregation is visited once in every five-year period by members of Presbytery (who are known as Presbyters), when its spiritual well-being and congregational activities are examined. The objective is to encourage and advise the minister, Kirk Session and congregation, and to draw to their attention any matters which appear to be unsatisfactory or not in accordance with Church law.

In addition to appointing General Assembly commissioners, Presbyteries have potential changes to Church legislation sent down to them by the Assembly for consideration under the Barrier Act. This Act, which dates from 1697, is designed to prevent sudden major changes in the most important areas of the Church's life. It requires that at least half the Presbyteries must approve the proposed new legislation before it can be brought to the next Assembly to be passed as an Act.

Many aspects of Presbytery business are dealt with by standing committees who present their reports to Presbyters at the regular meetings of Presbytery. The committees are as follows:

Business	Records
Faith Nurture	Nominations
Faith Impact	Property
Deployment	Finance
Ministries	

Other Reports

Presbytery also listens to reports, from time to time, from Christian organisations and others on many aspects. After discussion, comment and questions, reports are approved or amended and thereafter form the basis of future action plans.

Reference and Administrative Information

Principal and contact address	4 Redheughs Rigg Edinburgh EH12 9DG

A full list of members of Presbytery (Trustees) is shown on pages 21 – 24

Presbyters who hold office are:

The Moderator	Rev Andrea Price (From February 2024 to February 2025) Rev Dr Sandy Forsyth (From February 2025 to February 2026) Mr Darren Phillip (From February 2026)
The Clerk	Dr Hazel Hastie
The Deputy Clerk	Rev Daniel Carmichael (to May 2026)
The Treasurer	David J Gilchrist

Auditors	R L H Crawford BA CA CTA Jeffrey Crawford & Co. 25, Castle Terrace Edinburgh, EH1 2ER
Bankers	The Bank of Scotland George Street Edinburgh
Charitable Status	The Presbytery is recognised as a charity in Scotland. (SC017076)
Parent Charity	Church of Scotland (SC011353)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the 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 Trustees to prepare financial statements for each financial year which give 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 these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investments (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Signed by the order of the Trustees on 16th June 2026

Dr Hazel Hastie

Dr Hazel Hastie - Presbytery Clerk

THE CHURCH OF SCOTLAND - PRESBYTERY OF EDINBURGH AND WEST LOTHIAN

REPORT OF THE INDEPENDENT AUDITOR'S TO THE TRUSTEES

Opinion
I have audited the financial statements of the Presbytery of Edinburgh ('the charity') for the period ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern
I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Matters on which we are required to report by exception
I have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires me to report to you if, in my opinion:
- the information given in the Trustees Report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations we require for my audit.

REPORT OF THE INDEPENDENT AUDITOR'S TO THE TRUSTEES (continued)

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, set out on page six, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
I have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a report of the independent auditor that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the charity, identified the principal risks of non-compliance and the extent to which non-compliance may impact on the charity's ability to continue trading and risk a material misstatement in the financial statements.
We evaluated management's incentive and opportunities for fraudulent manipulation of the financial statements and determined that the principal risks related to the misstatement of revenue and valuation of assets.

Based on this understanding we designed our audit procedures to identify irregularities. Our procedures involved the following:

- In relation to laws and regulations, we enquired of senior management a) the procedures in place for ensuring compliance and b) their knowledge of any non-compliance or potential non-compliance which could affect the financial statements. We also confirmed with management that there were no known instances of fraud.

- We reviewed minutes of meetings of management and those charged with governance.

- We challenged judgements made by management in its significant accounting policies and estimates.

- We addressed the risk of management override of controls. This included the testing of journal entries and the evaluation of significant transactions outside the normal course of business.

- Our work on revenue included substantive testing of sales invoices, cash received and credits raised post year end.

- Our work on expenditure included substantive testing of purchase invoices, cash received and credits raised post year end.

- Our work on the valuation of assets included assessing the charity's depreciation policy on fixed assets and whether it is in line with industry practice.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our report of the independent auditors.

Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities and Trustee Investment (Scotland) Act 2006 (as amended). My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions I have formed.

R L H Crawford

R L H Crawford (Senior Statutory Auditor)
for and on behalf of Jeffrey Crawford & Co
Chartered Accountants and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
25 Castle Terrace
Edinburgh
EH1 2ER

Date: ......29th July 2026...

CHURCH OF SCOTLAND
PRESBYTERY OF EDINBURGH AND WEST LOTHIAN

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 £	2024 £
Income and endowments from:						
Donations and legacies	1	122,866	-	-	122,866	124,013
Charitable activities	2	129,150	-	-	129,150	126,000
Investments	3	17,111	2,933	74,091	94,135	96,243
Exceptional and Other	4	52,500	-	-	52,500	172,358
Total Income		**321,627**	**2,933**	**74,091**	**398,651**	**518,614**
Expenditure on:						
Charitable activities	5	284,902	-	62,920	347,822	487,690
Total Expenditure		**284,902**	**-**	**62,920**	**347,822**	**487,690**
Net Income (Expenditure) before gains and losses on investments		**36,725**	**2,933**	**11,171**	**50,829**	**30,924**
Net gains (losses) on investments	9	17,244	**-**	165,267	182,511	188,678
Net Income (Expenditure)		**53,969**	**2,933**	**176,438**	**233,340**	**219,602**
Transfers between Funds						
Transfers in		**-**	**-**	**54,792**	**54,792**	**-**
Transfers out		**(52,500)**	**(2,292)**	**-**	**(54,792)**	**-**
Net movement in funds		**1,469**	**641**	**231,230**	**233,340**	**219,602**
Reconciliation of Funds:						
Total funds brought forward		487,179	67,325	2,550,499	3,105,003	**2,885,401**
Total funds carried forward	12	**488,648**	**67,966**	**2,781,729**	**3,338,343**	**3,105,003**

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

CHURCH OF SCOTLAND
PRESBYTERY OF EDINBURGH AND WEST LOTHIAN

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025	2024
		£	£
Fixed Assets			
Tangible Fixed Assets	8	-	501
Investments	9	2,856,052	2,673,541
		2,856,052	**2,674,042**
Current Assets			
Prepayments		4,376	4,300
Accrued income		-	172,358
Church of Scotland Investors Trust – Deposits		422,966	411,175
Cash at bank and in hand		86,850	25,720
		514,192	**613,553**
Liabilities			
Creditors: Amounts falling due within one year	10	31,901	182,592
		31,901	**182,592**
Net Current Assets		**482,291**	**430,961**
Total Assets less current liabilities		**3,338,343**	**3,105,003**
The funds of the charity:	11,12		
Restricted funds		2,781,729	2,550,499
Designated funds		67,966	67,325
Unrestricted funds		488,648	487,179
		3,338,343	**3,105,003**

The notes on pages 13 to 20 form part of these accounts.

These financial statements were approved by Presbytery on 16th June 2026 and are signed on their behalf by:

David J Gilchrist *Dr Hazel Hastie*

David J Gilchrist
Treasurer

Dr Hazel Hastie
Clerk

CHURCH OF SCOTLAND
PRESBYTERY OF EDINBURGH AND WEST LOTHIAN

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Net cash provided (used) in operating activities	14	**(21,214)**	**(89,745)**
Cash Flows from investing activities			
Interest and dividends	3	94,135	96,243
Purchase of fixed assets	9	-	-
Purchase of Investments	8	-	-
Proceeds from sale of investments	8	-	-
Net cash provided by investing activities		**94,135**	**96,243**
Change in cash and cash equivalents in the year		**72,921**	**6,498**
Cash and cash equivalents brought forward		**436,895**	**430,397**
Cash and cash equivalents carried forward		**509,816**	**436,895**

CHURCH OF SCOTLAND
PRESBYTERY OF EDINBURGH AND WEST LOTHIAN

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2025

The Presbytery of Edinburgh and West Lothian is an unincorporated Charity (SCO17076) registered in Scotland. The charity's administrative information can be found on page 5.

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

Basis of preparation
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.
The organisation constitutes a public benefit entity as defined by FRS 102.
The financial statements are prepared in sterling, which is the fundamental currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.
Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

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. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income
Income, including legacies and grants, 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.

Expenditure
Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Direct costs are charged to the relevant fund and support costs are charged to the general unrestricted fund.
Grants awarded by the charity are recognised when the funds are committed.
Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with statutory requirements.

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 the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregational members is not recognised.

ACCOUNTING POLICIES

Donated services and facilities (continued)
On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

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.

Fixed assets
Tangible fixed assets, costing in excess of £2,000, are depreciated over three years less estimated residual value in equal instalments.

Significant judgements and estimates
The Trustees are of the view that no significant judgements or estimates were applied in the preparation of the financial statements.

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 the 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. Mixed Motive Investments are stated at cost less impairment.

Taxation
Presbytery is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. Presbytery is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Financial instruments
Financial assets measured at fair value are listed investments. Financial assets measured at amortised costs include cash at bank, trade and other debtors and accrued income. Financial liabilities measured at amortised cost are suppliers, provisions, accruals and accrued pension costs.

Pension scheme
The charity operates a defined contribution pension scheme for eligible employees under the pension regulations. Contributions payable for the year are included in expenditure.

Leases
Costs in respect of operating leases where substantially all of the benefits and risks of ownership remain with the lessor, are charged on a straight line basis over the term of the lease.

CHURCH OF SCOTLAND
PRESBYTERY OF EDINBURGH AND WEST LOTHIAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Donations and Legacies

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 £	2024 £
Congregational Assessments	122,866	-	-	122,866	104,013
Legacies	-	-	-	-	20,000
	122,866	**-**	**-**	**122,866**	**124,013**

Income from donations and legacies was £122,866 (2024: £124,013) of which £122,866 (2024: £104,013) was unrestricted, £Nil (2024: £Nil) designated and £nil (2024: £20,000) restricted.

2. Income from Charitable Activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 £	2024 £
Funds received from Church of Scotland	129,150	-	-	129,150	126,000
	129,150	**-**	**-**	**129,150**	**126,000**

Income from charitable activities was £129,150 (2024: £126,000) of which £129,150 (2024: £126,000) was unrestricted, £Nil (2024: £Nil) designated and £Nil (2024: £Nil) restricted.

3. Investment Income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 £	2024 £
Investors Trust Deposit Interest	12,455	2,933	4,780	20,168	22,276
Investors Trust Unit Trust distributions	4,656	-	68,096	72,752	72,752
Castle Community Bank Interest	-	-	1,215	1,215	1,215
	17,111	**2,933**	**74,091**	**94,135**	**96,243**

Investment Income was £94,135 (2024: £96,243) of which £17,111 (2024: £19,428) was unrestricted, £2,933 Designated (2024: £3,471) and £74,091 (2024: £73,344) was restricted.

4. Exceptional and Other Income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 £	2024 £
North Merchiston Fund	-	-	-	-	172,358
Other Income	52,500	-	-	52,500	-
	52,500	**-**	**-**	**52,500**	**172,358**

Other Income of £52,500 (2024: £172,358) of which £52,500 (2024: £Nil) was unrestricted £nil (2024: £Nil) designated and £nil (2024: £172,358) was restricted.

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 £	2024 £
Total Income	**321,627**	**2,933**	**74,091**	**398,651**	**518,614**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

5. Analysis of Expenditure

Charitable Activities:	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 £	2024 £
Staffing Costs – see note 6					
Salaries – Presbytery Office - and other benefits	169,673	-	-	169,673	143,801
Honoraria	4,703	-	-	4,703	765
Employer's National Insurance - Less Employer's Allowance	8,572	-	-	8,572	8,319
Employer's Pension Contributions	20,295	-	-	20,295	17,580
Clerks' expenses	3,635	-	-	3,635	3,836
	206,878	**-**	**-**	**206,878**	**174,301**
Accommodation					
Presbytery office	19,875	-	-	19,875	1,032
Presbytery meetings	5,409	-	-	5,409	5,072
Insurance	1,321	-	-	1,321	1,348
	26,605	**-**	**-**	**26,605**	**7,452**
Other Costs					
Professional Fees	18	-	-	18	-
Payroll Administration	905	-	-	905	905
Stationery, Telephone and Postage	1,860	-	-	1,860	1,843
Internet and Website	1,575	-	-	1,575	1,069
Other Expenses	2,242	-	-	2,242	930
Travel Expenses	2,290	-	-	2,290	2,126
Communications Co-ordinator – Fees	7,490	-	-	7,490	7,150
Communications Co-ordinator – Costs of Zoom licences etc.	552	-	-	552	491
Depreciation	501	-	-	501	501
	17,433	**-**	**-**	**17,433**	**15,015**
Pastoral Care					
Chaplains' Fees	3,021	-	-	3,021	2,824
Consultants' fees and Room Hire	2,893	-	-	2,893	3,103
	5,914	**-**	**-**	**5,914**	**5,927**
Grants to Congregations and Others					
Parish Mission Grants	8,475	-	12,000	20,475	19,820
Training Courses	460	-	-	460	539
Fabric Grants	-	-	-	-	-
Property Inspections Fees and Buildings Officer	2,100	-	-	2,100	32,278
Development Fund Projects	-	-	-	-	-
Bursaries to Students	-	-	6,128	6,128	10,203
Dean Fund Grants	-	-	42,500	42,500	34,500
Development Fund - Grants	-	-	-	-	2,142
North Merchiston Fund - Grants for Mission	-	-	2,292	2,292	172,358
	11,035	**-**	**62,920**	**73,955**	**271,840**
Support Costs - Governance					
Auditor's / Independent Examiner's Fee	10,200	-	-	10,200	6,000
Accountancy and Bookkeeping Fees	6,837			6,837	7,155
	17,037	**-**	**-**	**17,037**	**13,155**
Total Expenditure on Charitable Activities	**284,902**	**-**	**62,920**	**347,822**	**487,690**

Expenditure on charitable activities and support costs was £347,822 (2024: £487,690) of which £284,902 (2024: £256,487) was unrestricted, £nil (2024: £2,142) was designated and £62,920 (2024: £229,061) was restricted.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

6. Staff Costs and Numbers	**2025**	**2024**
	£	**£**
Salaries, honoraria and wages	174,487	144,566
National Insurance (Net of Employer's Allowance)	8,461	8,319
Pension Contributions	20,295	17,580
	203,243	170,465
Expenses	3,635	3,836
Total	**206,878**	**174,301**
Funded by:		
Contribution from Church of Scotland	129,150	126,000
Presbytery	77,728	48,301

The average number of employees during the year, calculated on the basis of a headcount was 7 (2024: 5).

7. Trustee Remuneration and Related Party Transactions

Trustees who received remuneration for their work during the year, together with reimbursement of expenses in compliance with the General Assembly Regulations, are as follows:

	2025	**2024**
	£	**£**
Presbytery Clerk - Salary, Nat.Ins. and Pension Contributions.	68,470	67,486
Presbytery Clerk – Expenses	2,894	2,044
Treasurer's Honorarium	4,703	765
Depute Clerk - Salary, Nat.Ins. and Pension Contributions	47,318	24,133
Depute Clerk – Expenses	741	1,792

Three (2024 – Three) Presbyters are Chaplains to Ministers. They received honoraria during the period totalling £2,910 (2024 - £2,824).
Three other Presbyters received travel & other expenses totalling £2,185 (2024 £1,890).
There were no donations to the charity from Trustees in either year.

8. Fixed Assets

	Computer equipment	**Furniture**	**Total**
	£	**£**	**£**
Cost at 1 January 2025	3,982	1,275	5,257
Additions at cost	-	-	-
Cost of deletions	-	-	-
	3,982	**1,275**	**5,257**
Depreciation at 1 January 2025	3,481	1,275	4,756
Charge for the period	501	-	501
Deletions			
Depreciation at 31 December 2025	**3,982**	**1,275**	**5,257**
Net Book Value at 31 December 2025	**-**	**-**	**-**
Net Book Value at 31 December 2024	**501**	**-**	**501**

NOTES TO THE FINANCIAL STATEMENTS

9. Investments	**2025**	**2024**
	£	**£**
Market value at beginning of year	2,673,541	2,484,863
Additions at cost	-	-
Gain (Loss) on revaluations	182,511	188,678
Market value at end of year	**2,856,052**	**2,673,541**
Investments at Cost	**1,743,238**	**1,743,238**
Unlisted Investments		
Investments in units of the Church of Scotland Investors Trust.		
Capital held by Presbytery:		
Church of Scotland Investors Trust-Growth Fund	2,302,716	2,135,367
Church of Scotland Investors Trust-Income Fund	523,336	508,174
	2,826,052	**2,643,541**
Mixed Motive Investment		
31,675 £1 Deferred Shares – Capital Community Bank – at cost	30,000	30,000
	2,856,052	**2,673,541**

This asset is classed as a “Mixed Motive Investment” being a Social Investment made in part to further the charitable purpose of Presbytery and in part to generate a financial return of 3% p.a. No market value is available therefore the asset is carried forward at cost.

10.Creditors

	2025	**2024**
	£	**£**
Accruals	12,500	9,500
Creditors	19,401	734
North Merchiston Fund - Grants to be paid out	-	172,358
	31,901	**182,592**

11. Analysis of net assets between funds 2025 – current year	**Unrestricted Funds**	**Designated Funds**	**Restricted Funds**	**Total**
	£	**£**	**£**	**£**
Fixed assets	-	-	-	-
Investments at market value	237,271	-	2,618,781	2,856,052
Current assets	283,278	67,966	162,948	514,192
Current liabilities	(31,901)	-	-	(31,901)
	488,648	**67,966**	**2,781,729**	**3,338,343**

Analysis of net assets between funds 2024 – comparative	**Unrestricted Funds**	**Designated Funds**	**Restricted Funds**	**Total**
	£	**£**	**£**	**£**
Fixed assets	501	-	-	501
Investments at market value	220,027	-	2,453,514	2,673,541
Current assets	276,885	67,325	269,343	613,553
Current liabilities	(10,234)	-	(172,358)	(182,592)
	487,179	**67,325**	**2,550,499**	**3,105,003**

CHURCH OF SCOTLAND
PRESBYTERY OF EDINBURGH AND WEST LOTHIAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

12 Movement in Funds

2025 – current year

	Opening Balance	Income	Inv. Gain (Loss)	Expense	Transfer	Total
	£	£	£	£	£	£
Restricted Funds						
Student Bursary Fund	**88,489**	1,909	6,889	(1,916)	-	**95,371**
Martin Harcus Bursary Fund	**194,482**	4,196	15,139	(4,212)	-	**209,605**
Fund for Churches' Fabric	**65,634**	1,920	3,390	-	-	**70,944**
Mission Resourcing Fund	**88,739**	2,690	5,312	-	52,500	**149,241**
Fabric Loan Trust	**494,655**	11,233	36,502	-	-	**542,390**
Dean Mission Fund	**1,227,492**	43,706	68,210	(42,500)	-	**1,296,908**
North Merchiston Fund	**-**	-	-	(2,292)	2,292	**-**
Wester Coates Fund	**391,008**	8,437	29,825	(12,000)	-	**417,270**
Total Restricted Funds	**2,550,499**	**74,091**	**165,267**	**(62,920)**	**54,792**	**2,781,729**
Designated Fund						
Presbytery Development Fund	**67,325**	2,933	-	-	(2,292)	**67,966**
	67,325	**2,933**	**-**	**-**	**(2,292)**	**67,966**
Unrestricted Funds						
General Fund	**487,179**	321,627	17,244	(284,902)	(52,500)	**488,648**
Total Funds	**3,105,003**	**398,651**	**182,511**	**(347,822)**	**-**	**3,338,343**

Movement in Funds
2024 – comparative

	Opening Balance	Income	Inv. Gain (Loss)	Expense	Transfer	Total
	£	£	£	£	£	£
Restricted Funds						
Student Bursary Fund	80,902	1,925	7,577	(1,915)	-	**88,489**
Martin Harcus Bursary Fund	177,806	4,230	16,654	(4,208)	-	**194,482**
Fund for Churches' Fabric	40,778	21,127	3,729	-	-	**65,634**
Mission Resourcing Fund	80,636	2,643	5,460	-	-	**88,739**
Fabric Loan Trust	443,590	10,913	40,152	-	-	**494,655**
Dean Mission Fund	1,159,018	43,724	63,330	(38,580)	-	**1,227,492**
North Merchiston Fund	-	172,358	-	(172,358)	-	**-**
Wester Coates Fund	361,418	8,782	32,808	(12,000)	-	**391,008**
Total Restricted Funds	**2,344,148**	**265,702**	**169,710**	**(229,061)**	**-**	**2,550,499**
Designated Fund						
Presbytery Development Fund	65,996	3,471	-	(2,142)	-	**67,325**
	65,996	**3,471**	**-**	**(2,142)**	-	**67,325**
Unrestricted Funds						
General Fund	475,257	249,441	18,968	(256,487)	-	**487,179**
Total Funds	**2,885,401**	**518,614**	**188,678**	**(487,690)**	**-**	**3,105,003**

Restricted Funds	**Purpose**
Student Bursary Fund and Martin Harcus Bursary Fund	The support of persons studying for entry into the Ministry of the Church of Scotland.
Fund for Churches' Fabric and The Fabric Loan Trust	Assistance with fabric costs to congregations
Mission Resourcing Fund	To propagate the Christian faith within the bounds of the Presbytery.
Dean Mission Fund	To make grants for mission purposes, work among the homeless and the support of theological education in India and Bangladesh.
North Merchiston Fund	To make grants for mission purposes and it has been agreed to provide funding on an equal basis to each congregation based on the 2023 list of presbytery assessments (prior to unions commencing).
Wester Coates Fund	The revenue of the fund is applied for financial support of ministerial assistance.
Designated Funds	
Presbytery Development Fund	The fund offers opportunities for development projects within the Presbytery Plan.
Transfers	Transfers: all transfers were agreed by the Trustees and in line with the relevant fund criteria.

13 Volunteers

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

14 Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	233,340	219,602
Add back depreciation charge	501	501
Deduct investment income	(94,135)	(96,243)
Deduct gains/Add back losses on investments	(182,511)	(188,678)
Decrease (Increase) in debtors	172,282	(176,658)
Increase (Decrease) in creditors	(150,691)	151,731
Net cash provided (used) in operating activities	**(21,214)**	**(89,745)**

15 Financial Commitments

Future minimum rentals payable under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Within one year	20,946	19,901
After one and before five years	20,946	39,802
	41,892	**59,703**

CHURCH OF SCOTLAND PRESBYTERY OF EDINBURGH AND WEST LOTHIAN
List of Trustees from 1st January 2025 to Date of approval of Report and Accounts

Commissioned Elders

Mrs	Jean	Aldred	Until 6/25
Mr	Ian	Alexander	
Mr	Bruce	Anderson	
Ms	Katherine	Anderson	
Mrs	Katherine	Andrews	
Mr	Jeremy	Balfour	From 7/25
Mr	Douglas	Bannatyne	
Mrs	Aileen	Barrowman	Until 6/25
Mr	James	Borland	Until 6/25
Mr	Christopher	Boston	From 7/25
Mr	Ian	Brodie	
Mr	Philip	Brown	Until 6/25
Mr	Russell	Browning	
Mrs	Morag	Cameron	
Mrs	Patricia	Chapman	
Ms	Jane	Chidwick	
Mr	Brian	Cooper	Until 30/6
Mrs	Maria	Croall	
Mrs	Linda	Cunningham	From 7/25
Mrs	Isabel	Curren	
Mrs	Lesley	Donald	
Mrs	Audrey	Downie	
Mr	John	Duncan	Until 30/6
Ms	Norma	Falconer	Until 30/6
Mr	Brian	Falla	Until 6/25
Mrs	Linda	Farrer	
Mr	George	Ferguson	From 7/25
Mrs	Alison	Franks	
Mrs	Patricia	Fraser	
Mr	George	Goodall	
Mr	Tom	Griffin	
Mr	Nigel	Hicks	
Mr	Douglas	Horn	
Mrs	Krys	Hume	
Mrs	Doreen	Jones	
Miss	Lyndsey	Kennedy	
Mrs	Jean	Kershaw	Until 6/25
Mrs	Helen	Kneale	From 7/25
Mr	Simon	Langdon	
Miss	Sheena	Leslie	From 7/25
Miss	Lizabeth	Mackie	
Mr	Calum	Martin	
Mr	John	McFadzean	From 7/25
Mrs	Mary	McKenzie	
Mr	Jim	McLean	
Mrs	Elizabeth	McClelland	
Ms	Susan	McNarry	
Mrs	Ruth	Minnican	From 7/25
Mrs	Morag	Mylne	Until 6/25
Mrs	Margaret	Nimmo	
Mr	David	Nicol	
Ms	Alison	Noble	
Mr	Sandy	Pratt	
Mr	Stuart	Ramsay	From 7/25
Mr	John	Rankine	
Mrs	Hazel	Reid	
Miss	Suzanne	Riddoch	
Mr	Graham	Rogers	
Mrs	Paula	Roots	
Mr	Jonathan	Rowney	
Mrs	Anne	Rutherford	
Ms	Diane	Samuel	
Miss	Maureen	Samuel	
Mrs	Janet	Shepherd	From 7/25
Mrs	Jane	Smart	
Mrs	Marie	Sneddon	
Mr	Brian	Souness	
Mr	Paul	Spencer	
Mr	Mike	Stears	
Mrs	Sandra	Steedman	
Mrs	Anne	Steele	Until 6/25
Ms	Heather	Stephens	Until 10/24
Mr	Andrew	Stephenson	
Dr	Andrew	Steven	Until 30/6
Mr	Robin	Stimpson	
Mr	Keith	Stirling	Until 30/6
Mr	Alan	Summers	
Mr	Eddie	Thorn	
Ms	Judith	Walker	
Mrs	Damaris	Walwanda	
Ms	Miriam	Weibye	Until 6/25
Mr	James	Wilson	
Mr	Kenneth	Wilson	
Mrs	Norma	Wilson	
Miss	Karen	Woodcock	Until 6/25
Ms	Julia	Yarker	

Deacons

Mrs	Elizabeth	Crocker	
Mr	Mark	Evans	
Ms	Kirsty	Forsyth	
Miss	Elspeth	McPheat	
Mr	Gordon	Pennykid	
Mrs	Pauline	Robertson	
Mrs	Elaine	Wood	From 3/26

CHURCH OF SCOTLAND PRESBYTERY OF EDINBURGH AND WEST LOTHIAN
List of Trustees from 1st January 2025 to Date of approval of Report and Accounts

CHURCH OF SCOTLAND PRESBYTERY OF EDINBURGH AND WEST LOTHIAN
List of Trustees from 1st January 2025 to Date of approval of Report and Accounts

Minister Church Offices

Rev	Ian	Alexander		Rev	Angus	Mathieson	
Rev	Daniel	Carmichael		Rev	Alan	McCafferty	
Rev Dr	Alexander	Forsyth					

Minister Associate

Rev	Susan	MacGregor	until 2/25	Rev	Sigrid	Marten	
Rev	Peter	Sutton		Rev	Douglas	Reid	

Minister Auxiliary

Rev	Thomas	Riddell					

Ministers not in a Charge

Rev	Rolf	Billes		Rev	Calum	Macleod	
Rev	Sarah	Embleton		Rev	Fiona	Reynolds	
Rev	Kristina	Herbold Ross		Rev	David	Swan	
Rev	Adrian	Lough					

Minister University

Very Rev	Prof.David	Fergusson		Rev	Jane	Howitt	
Rev Dr	Urzula	Glienecke		Rev	Matthew	Ross	Until 10/25

Ordained Local Ministers

Rev	Reuben	Addis		Rev	Mary	Macleod Rivett	
Rev	Susan	Galloway		Rev	Janet	McKenzie	
Rev	Kay	Haggerty		Rev	Derek	Munn	
Rev	Derek	Henderson		Rev	Alison	Quilter	
Rev	Elaine	Hogan	From 09/25	Rev Dr	Fiona	Tweedie	
Rev	Fiona	Kennedy		Rev Dr	Rita	Welsh	
Rev	Nikki	Kirkland					

Retired Deacons

Miss	Morag	Crawford DCS		Miss	Anne	Mulligan DCS	
Mrs	Margaret	Gordon DCS		Miss	Agnes	Rennie DCS	

CHURCH OF SCOTLAND PRESBYTERY OF EDINBURGH AND WEST LOTHIAN
List of Trustees from 1st January 2025 to Date of approval of Report and Accounts

Retired Ministers

Rev	James	Aitchison	
Rev	Helen	Alexander	
Rev	Dorothy	Anderson	
Rev Dr	Kenneth	Baird	
Rev	Iain	Barclay	
Rev	Matthew	Bicket	
Rev	Kenneth	Borthwick	
Rev	Jennifer	Booth	Until 6/25
Rev	William	Brown	
Rev Dr	John	Cowie	
Rev	D Hugh	Davidson	
Rev	James	Dewar	Until 3/25
Rev	Alexander	Douglas	
Rev	Suzanne	Dunleavy	
Rev Dr	Rhona	Dunphy	
Rev	Brian	Embleton	
Rev	Gordon	Farquharson	
Rev	Margaret	Forrester	Until 6/25
Rev	Shirley	Fraser	
Rev Dr	Richard	Frazer	
Rev	Michael	Frew	
Rev	Stewart	Goudie	
Rev	W Peter	Graham	
Rev	Ronald	Greig	
Rev	Ian	Gilmour	
Rev	Elspeth	Harley	
Very Rev	James	Harkness	
Rev Dr	Jared	Hay	
Rev	Elizabeth	Henderson	
Rev	Jack	Holt	
Rev	Richard	Houston	Until 6/25
Rev	Ann	Inglis	
Rev	William	Irving	
Rev Dr	James	Jack	
Rev	Alistair	Keil	
Rev Dr	Anne	Logan	
Rev	Kenneth	Mackay	
Rev	James	Mackenzie	
Rev	Stephen	Manners	
Rev	Scott	Marshall	
Rev Dr	Ian	Maxwell	
Rev Dr	Iain	May	
Rev	John	McPake	
Rev	Ian	Moir	Until 9/25
Very Rev	Angus	Morrison	
Rev	John	Munro	
Rev Dr	Georgina	Nelson	
Rev	Douglas	Nicol	
Rev	Douglas	Paterson	
Rev	John	Povey	
Rev	Frank	Ribbons	
Rev	Alistair	Ridland	
Rev	Charles	Robertson	
Rev Dr	Alexander	Roger	
Rev	Duncan	Shaw	
Rev	Angus	Smith	Until 12/25
Rev	Ronald	Smith	
Rev	Suzi	Stark	
Rev	Donald	Scott	
Rev Dr	Martin	Scott	
Rev Dr	John	Stevenson	until 6/2
Rev	John	Tait	
Rev	William	Taylor	
Rev	Nigel	Watson	
Rev	Ian	Wells	
Rev	John	Wells	
Rev Dr	George	Whyte	
Rev	Jenny	Williams	Until 6/25
Rev	Alistair	Wynne	
Rev Dr	John	Young	