Edinburgh:

St John's Colinton Mains Church of Scotland

AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 2025

Congregation No: 010096

Registered Charity No: SC015982

Edinburgh: St John's Colinton Mains Church of Scotland
Trustees' Report
Year ended 31 December 2025

The trustees present their annual report and financial statements of Edinburgh: St John's Colinton Mains Parish Church of Scotland ("the charity") for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2019). The charity operates in Scotland and is registered with The Scottish Charity Regulator.

Objectives and Activities

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

Property development

One of the most significant matters affecting our church life and mission in 2025 was receiving the final approvals for our church property development. A contractor was appointed in early summer and the on-site construction work commenced in June 2025, with a likely time frame of around one year to complete. The whole site is not accessible for the duration of the contract.

The development contract is fully funded through a combination of grant and fabric funding from the Church of Scotland General Trustees together with external grant funding secured and funds raised by our own congregation through existing legacies and on-going appeals.

In this period while our buildings have been closed, we have made arrangements to hold our worship services in a local school, and we are thankful to St Mark's primary school for accommodating us each Sunday. We have been greatly encouraged by a continued increase in the numbers of new people attending worship services in this year of significant change. We have also been able to use other local facilities to continue many important aspects of our church activities, mission and outreach. Whilst our buildings are currently closed, our church life and witness are still active, and the Trustees Report gives more information on these mission opportunities and activities.

Looking ahead to the completion of the property development in 2026, there will be new, attractive, modern flexible and accessible facilities that will give us great opportunities to develop and respond to our mission priorities. Our vision is to Grow in Love for God, each other and our neighbour and we are excited by the opportunities that will bring in 2026.

Presbytery Planning

During the year there has been on-going contact with the Deployment Committee, in particular how we are currently placed with our mission opportunities and the property development. There has been discussion around the most appropriate Mission District and there is a strong sense that our church would be more appropriately placed into the Mission District for South West Edinburgh. We will continue our discussions with the Deployment Committee to explore these new opportunities through new conversations and building new relationships.

Edinburgh: St John's Colinton Mains Church of Scotland

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

Worship and discipleship
Our regular Sunday morning worship services continue in St Mark's primary school hall, and the praise band and singers lead the praise each week. Our children's groups (Transformers and Creche) meet each Sunday morning where they join the first part of the service in the school hall, then meet separately for relevant Bible stories, reflections and related activities. Transmission (our teenagers' group) meets regularly on a Sunday evening at the manse.

We normally share in communion every month, and since we have moved out of the church, we have shared communion every second month. In Holy Week we held a communion service on Maundy Thursday evening and a Good Friday evening service. The early morning Easter Day outdoor service was held in the church grounds followed by a fellowship breakfast. The Easter Day service and celebration was held in the church later that morning.

In the first six months, we held monthly evening gatherings which provided an opportunity for evening worship, praise, discussion on different topics and a time of fellowship.

The Harvest Thanksgiving service was held in September and the generous donations of foodstuffs enabled us to support the Salvation Army foodbank in Gorgie and the Food Cupboard run by Oxgangs Neighbourhood Centre. Both these groups provide support to families in need within our community and our city.

Regular weekly prayer meetings are held in-person. The three Bible study groups have continued to meet either online or in person and these are open to everyone. These groups are well attended and focus on Bible study, prayer and fellowship. In the Autumn we ran both Christianity Explored and Discipleship Explored courses and the response was very positive.

Earlier in the year we completed The Bible Course, created by the Bible Society, comprising eight sessions that are interactive, with sections on teaching (with short videos), discussion time and personal reflection. The course was well attended and the materials and presentations were very effective.

Social and community
We completed a detailed community engagement review in 2025 which has identified significant opportunities to understand more fully the wider needs within our local community, the different community organisations that seek to provide support, help and encouragement to the people who live here, and how these organisations respond to the challenges and opportunities they face daily. This will enable us to understand and appreciate more clearly how we, as a local church fellowship, can respond, provide support, and become more involved in those areas where there may be mutual interests and benefits. This will also help us as we develop our mission priorities, with a more outward-focused view on how we can be involved in different ways within our community and try and make a difference to people's lives.

In the first six months of the year, the Church premises were regularly used by Scripture Union, The Cheyne Gang, and Gamblers' Anonymous. In addition, many youth organisations used the halls during the week, including BBs, Scouts, Cubs, Beavers, Guides, Brownies and Rainbows.

We take part in a summer Holiday Club every year in conjunction with Scripture Union and other local churches. This attracts a large number of primary school age children for a week of fun activities, and always with a focus on God's love and care for them.

We have held periodic men's breakfasts and fellowship lunches in 2025, and we plan to continue these social events in 2026.

Edinburgh: St John's Colinton Mains Church of Scotland

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

Achievements and Performance

In this year of transition when our church property development has required our church premises to be closed, we have continued to respond to the many opportunities we see, as well as challenges we face, with the aim of continuing to provide a spiritual and pastoral presence in our community.

The Mission Steering Group continues to meet online to consider how we can respond to and develop the spiritual aspects of church life and witness, and identify different opportunities for the church's presence in our community to grow and share the good news of the gospel. We also have a Property Development Group that has been active in managing all aspects of the property development and related matters.

Our Baby & Toddler Group, "Little Steps" is an outreach initiative designed to meet the needs of young families in our community. We want to encourage parents, carers and young children to come along, share in the fun and get to know each other and ourselves. As we build relationships this provides opportunities for us to support young families and also to introduce the good news of Jesus to those with little or no church connection. Little Steps meets weekly in term time and currently has around 30 children registered. We are grateful to All Nations church who have made their church available to us to run Little Steps during the period when our buildings are closed.

Other aspects of outreach include:

- Support of the *Link to Hope* shoebox appeal with filled shoeboxes containing Christmas gifts and essential items being delivered to countries in Eastern Europe in time for Christmas;
- Our Christmas gifts appeal this year was very well supported, with gifts for women and children given to families supported by The Salvation Army, and to adult residents at Cunningham House. In addition, at Christmas we raised £560 for the Bethany Welcome Centre, which provides emergency accommodation and support for those who would otherwise be sleeping rough in Edinburgh. Our
- Volunteers have continued throughout the year to work regularly with the Street Pastor teams in Edinburgh.

There has been regular communication with our church fellowship either by email or letter correspondence keeping everyone updated on relevant matters relating to our church life and events, how we are trying to reach out to our local community, and the different ways in which we can support them.

Ecumenical relationships with the wider church
We have an on-going relationship with St. Cuthbert's church through sharing monthly worship services in two local care homes, as well as working as part of the team leading the SU group in one of the local primary schools. In addition, we continued our relationship with Oxgangs Community Church and held a joint service in early 2025. We have also been blessed to have their local HUB facility made available to us for regular use for different meetings and gatherings. We continue to develop our relationship with All Nations Church, who have made their church available to us to run our Little Steps Toddler Group.

Fellowship and Pastoral care
Our Pastoral care team focuses on how we can pastorally support our church fellowship, particularly those who are older, living on their own or lonely. This is particularly important in this year of transition for our church. We continue to respond in different ways to offer support, including:

- Regular contact through phone calls, visits and contact by email or letter keeping people up to date on relevant developments and activities in church life;
- Offering help and support to those who need that help in many practical ways e.g. in shopping, lifts, and in other ways;
- Christmas gift bags containing a range of different Christmas treats were handed out before Christmas to the more lonely or isolated members of our church fellowship;
- Visits to people at home, in care and nursing homes and in hospital.

Financial Review

Unrestricted funds
The principal source of income remains offerings, gift aid and other donations and we continue to promote the use of standing orders to encourage regular giving. Around 80% of our regular giving is by standing order. The total offerings and gift aid tax recovery income in the year of £58,795 reflects a decrease from 2024 of £1,349 (2.2%). This partly reflects the effect of the property development and the temporary move out of our church buildings.

Restricted funds
The major increase in income in 2025 comprises £1,054,825 of grant funding for our property development from the Church of Scotland General Trustees. There is an equivalent amount included in property development expenditure of £1,054,825 relating to contractor costs and external project management fees. In addition, we were successful in raising external and congregational grant funding received in 2025 of £83,125, shown in note 3 to the financial statements, as follows:

	£
Benefact Trust	75,000
The Beatrice Laing Family Trust	5,000
Miss EC Hendry Charitable Trust	1,000
Individuals in our congregation	2,125
Total	83,125

We express our grateful and sincere thanks to these grant organisations, and individuals in our congregation, for their financial support towards our property development. These grants will make a significant contribution to fulfilling our objectives of developing new facilities for the benefit of our church and the local community for many years to come.

We have also received a grant from the Listed Places of Worship scheme for listed buildings of £25,000. These grant amounts will be used as funding toward the property development.

Mission Grant – North Merchiston Fund
In 2025 we received a mission grant of £1,850 from the North Merchiston Fund. These grant monies were applied in total towards our mission activities during the year.

Future plans
The property development is expected to be completed by summer 2026. There has been considerable focus on the progress of the development work throughout the contract period and current projections indicate the projected main contractor costs, including VAT, are on budget and expected to be around £2.4m. In addition, there are consultant and professional fees and the fitting out costs for the new buildings in total costing around £180,000. The indications are that the total project cost of £2.58m remains a realistic outcome at this time.

The matched funding from the General Trustees is around £2.4m. The remainder of the funding is from a combination of external grant funding, congregational funding, and the LPOW grant scheme (commented on separately in the Trustees Report). In 2026, we have had a congregational appeal in support of many of the fitting out aspects for the redeveloped buildings and we have had a positive response to this appeal so far. We remain confident that the development project and the fitting out aspects will be completed within the funding levels available to us.

We now have wider opportunities to develop our church mission in 2026 and beyond, with a focus on possible new partnering and collaborations with different groups in our community, as well as reaching out to our own church congregation in areas of pastoral support and fellowship.

Overall funds
At 31 December 2025 the charity had £111,201 (2024, £1,443) of restricted funds and £169,123 (2024, £177,111) of unrestricted funds. At the year end the church held total funds of £280,324 (2024, £178,554).

Risk Management
It is the Trustees' policy to ensure that the underlying finances are secure and closely monitored. In a year where we had a property development underway, and we are currently worshipping in temporary school accommodation, we have been very aware of the risks of a downturn in both worship attendance and offering income. We have managed this risk by encouraging our worshippers to continue to attend regular worship, to consider using standing orders for their offerings, and in practical ways e.g. offering lifts to services. We have been greatly encouraged by the numbers attending worship.

The principal risk we faced this year was finalisation of the construction contract, supported by the detailed business planning and forecasting of both the project costings and funding for the project. We obtained Presbytery approval for the development in February 2025 and a contractor was appointed in April 2025. We ensured that our secured funding matched the projected contract costs, including fees and fit-out, and that there was flexibility in the tender to amend or remove certain work packages in the event that we faced unforeseen circumstances. We record our grateful thanks to the Church of Scotland General Trustees for their financial support.

We monitor the progress on the construction contract through monthly on-site meetings with the contractor, our external project manager and our property development convener. The valuation of measured work by the contractor is reviewed by our appointed external quantity surveyor before being agreed for any progress payments. As part of this assessment, both the contract contingencies and the provisional sums in the contract are monitored as well as the expected progress on the contract to provide comfort on the status of the overall contract costs against original tender. The funding of progress payments to the contractor are authorised for payment each month, and formal requests for release of funds are made to the Church of Scotland General Trustees.

Edinburgh: St John's Colinton Mains Parish Church
Trustees' Report *(continued)*
Year ended 31 December 2025

Reserves Policy
The charity trustees have considered the reserves required, taking into account their current and future liabilities, and to ensure that the underlying finances are secure and closely monitored. It is the trustees' policy to hold general reserves to cover a minimum of six months general expenditure. At the year end the Church held available funds, excluding legacy funds, of £124,106, which indicates cover to approximately 3.5 times cover for normal expenditure. The Trustees consider that these reserves are not considered in any way excessive and provide a measure of financial security should unplanned expenditure be incurred or a down turn in congregational giving be experienced.

In addition, there are cash reserves in restricted funds of £85,401, mainly arising from grants received from external funders, as well as amounts donated by our congregation. The purposes of these restricted funds are specified in note 13. These funds are ring-fenced for these specific purposes and are expected to be incurred during 2026 and 2027.

There are also Fabric Capital and Revenue accounts held and managed by The Church of Scotland General Trustees which are available to be used for capital project expenditure on approved projects. These amounts are not under the trustees' control or available to use on a day-to-day basis, and can only be used to finance major fabric expenditure following application to the General Trustees. Accordingly, these amounts have not been shown in our balance sheet, but the book value and market value are shown in the note 21 to the financial statements.

Structure, Governance and Management
The congregation is a registered charity, number SC015982 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session which normally meets six times a year, and at other times as required, is responsible for spiritual and temporal affairs within the church.
The trustees attend periodic elder training in areas relevant to their responsibilities as elders. In addition, there are periodic elders' away days to consider mission related matters.

Reference and Administrative Information

Trustees
Kirk Session

Reverend Peter Nelson
Mark Anderson
Lesley Gallacher
Lizabeth Mackie
Andrew MacKenzie
Sandy MacKenzie
Isabel Marjoribanks
Carol McRae
Noel Rehfisch
Ben Rose
Margaret Smith
Carolyn Stewart
Jeanette Stewart
Audrey Weir
Gordon Weir

Principal Office-bearers

Minister: Rev. Peter Nelson
Session Clerk: Mr. G Weir
Church Treasurer: Mr. A S MacKenzie

Principal and Registered Office
223 Oxgangs Road North
Edinburgh
EH13 9ED

Charity No: SC015982

Website https://www.stjohnscolintonmains.co.uk

Independent Auditors
The Grant Considine Partnership
Statutory Auditors & Chartered Accountants
46 High Street
Banchory
AB31 5SR

Bankers
The Royal Bank of Scotland PLC
239 St John's Road
Edinburgh
EH12 7XA

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) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended), the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland (2007) and the provisions of the charity's constitution 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, including the income and expenditure, 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 material 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), the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland (2007) 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 and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website.

Approved by the Trustees and signed on their behalf,

GWeir

G Weir, Session Clerk

Date 4 June 2026

Report of the Independent Auditors to the Trustees of Edinburgh: St John's Colinton Mains Church of Scotland

Opinion
We have audited the financial statements of Edinburgh: St John's Colinton Mains Church of Scotland (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the 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 (United Kingdom Generally Accepted Accounting Practice).

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

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine

Report of the Independent Auditors to the Trustees of Edinburgh: St John's Colinton Mains Church of Scotland (*continued*)

whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees 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
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our 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 Auditors that includes our 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:

- the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005;

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit;

- obtained from management within the organisation information about their own identification and assessment of the risks of irregularities;

- review of the Board minutes;

Report of the Independent Auditors to the Trustees of Edinburgh: St John's Colinton Mains Church of Scotland (*continued*)

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- consideration of fraud risk factors such as management override of controls;
- other sources.

All audit engagement team members were alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISA's (UK). The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees, other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Other matters which we are required to address
The prior period financial statements to year ended 31st December 2024 are not audited, as the charity was not legally obliged to do so.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

LA Considine

The Grant Considine Partnership
Statutory Auditors & Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.
46 High Street
Banchory
Aberdeenshire
AB31 5SR

Date 4 June 2026

Edinburgh: St John's Colinton Mains Parish Church
Statement of Financial Activities

For the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	*Restated* Unrestricted Funds 2024 £	*Restated* Restricted Funds 2024 £	*Restated* Total 2024 £
Income and endowments from:							
Donations, legacies and grants	3	63,024	1,163,450	1,226,474	99,904	-	99,904
Charitable activities	4	100	-	100	100	-	100
Interest	5	5,336	1,233	6,569	7,469	-	7,469
						-	
Total income		68.460	1,164.683	1,233,143	107.473	-	107,473
Expenditure on:	6						
Raising funds		214	-	214	320	-	320
Charitable activities		76,234	100	76,334	97,348	-	97,348
Property Development Costs		-	1,054,825	1,054,825	-	-	-
Total expenditure		76.448	1.054,925	1,131,373	97.668	-	97.668
Net income/(expenditure)		(7.988)	109.758	101.770	9,805	-	9,805
Transfers between Funds		-	-	-	680	(680)	-
Net movement in funds		(7,988)	109,758	101,770	10,485	(680)	9,805
Reconciliation of Funds							
Total funds brought forward		177.111	1,443	178,554	166.626	2,123	168.749
Total funds carried forward		169.123	111.201	280.324	177.111	1,443	178,554

Edinburgh: St John's Colinton Mains Parish Church
Statement of Financial Position

At 31 December 2025

	Note	2025 £	*Restated* 2024 £
Current Assets			
Debtors – due within one year	11	83,910	3,100
Debtors – due after more than one year	11	48,000	-
Cash at bank and in hand	10	255,374	175,454
Total Current Assets		387,284	178,554
Liabilities			
Creditors falling due within one year	12	(58,960)	-
Net Current Assets		328,324	178,554
Creditors falling due after more than one year	12	(48,000)	-
Net Assets		280,324	178,554
The funds of the charity:	15		
Restricted income funds		111,201	1,443
Unrestricted income funds		169,123	177,111
Total charity funds	15	280,324	178,554

G Weir **Session Clerk**

AS MacKenzie **Treasurer**

Date 4 June 2026

Edinburgh: St John's Colinton Mains Parish Church
Statement of Cash Flows

Year ended 31 December 2025

	Note	2025	*Restated* 2024
		£	£
Cash flow from operating activities	1a		
Cash generated from operations		74,051	736
Net cash provided by operations		74,051	736
Cash flow from investing activities			
Interest received		5,869	5,969
Net cash provided by investing activities		5,869	5,969
Change in cash and cash equivalents in the reporting period		79,920	6,705
Cash and cash equivalents at the start of the reporting period	2a	175,454	168,749
Cash and cash equivalents at the end of the reporting period	2a	255,374	175,454

1a Reconciliation of net income (expenditure) to net cash flow from operating activities

	2025	2024
Net income (as per Statement of Financial Activities)	101,770	9,805
Adjustments:		
Interest income	(6,569)	(7,469)
(Increase)/decrease in debtors	(128,110)	(1,600)
Increase/(decrease) in creditors	106,960	-
Net cash provided by operations	74,051	736

2a Analysis of cash and cash equivalents

	2025	2024
Cash in hand and on deposit	255,374	175,454

Edinburgh: St John's Colinton Mains Parish Church
Notes to the Financial Statements
For the Year ended 31 December 2025

1. STATUTORY INFORMATION

Edinburgh: St John's Colinton Mains Church is a Scottish Unincorporated Charity and is registered in Scotland. The charity's registered number and principal address can be found in the Reference and Administration Details section of the Report of the Trustees.

2. Accounting Policies

This is the first year in which the financial statements are required to be prepared in accordance with the regulations outlined in the basis of preparation note below. The comparative figures for 2024 have been restated on the same basis. The financial statements are presented in pounds sterling. The charity is a public interest entity.

The adjustments to previously reported Income and Expenditure accounts for 2024 relate to the inclusion of accrued interest income of £1,500 and the recognition of a property insurance prepayment of £1600 in the Statement of Financial Activities with a corresponding total debtor of £3,100 in the Statement of Financial Position (see note 11). The annual insurance charge in 2024 has been reduced by £1,600 and amounts to £811 (note 4).

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

Basis of preparation
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective from 1 January 2019)', 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.

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.

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

2. Accounting Policies *(continued)*

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

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 by the Bank or the Church of Scotland General Trustees.

Grant income
Grant income from the Church of Scotland General Trustees or from external grant organisations is included when receivable and the amount can be measured reliably, and where any conditions for the grant have been met.
Amounts receivable from the Listed Places of Worship grant scheme are recognised when receivable and can be measured reliably.

Gift Aid
Gift Aid income is recognised in the period related to the underlying donations to the charity, and when the amount can be measured reliably.

Recognition and allocation of expenditure
Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Property development expenditure
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. The charity does not own these property assets. Expenditure on any property development costs, including related consultants and professional fees, is contractually incurred and paid for by the charity, with a corresponding claim for grant funding of an equivalent amount to the Church of Scotland General Trustees.

Whilst the net impact of these financial transactions is £nil for the charity, the amount of the property development expenditure is recorded in the Statement of Financial Activities as property development costs within restricted funds. Any grant payments from the Church of Scotland General Trustees to the charity to reimburse the charity for these costs is recorded in the Statement of Financial Activities as property development income within the restricted funds.

2. Accounting Policies *(continued)*

Contractor retentions are recognised on the quantified retention amounts for work done by the contractor, and are included within creditors due within one year or due after one year. Contractor retention amounts are included as debtors due by the Church of Scotland General Trustees when receivable and the amount can be measured reliably.

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.

Other tangible fixed assets including fixtures, fittings and office equipment costing in excess of £2,000 and 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

Taxation
St John's Colinton Mains Parish 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.

Cash and cash equivalents
Cash and cash equivalents include cash in hand and deposits held at the Royal Bank of Scotland plc and by the Church of Scotland Investors' Trust.

Debtors
Trade and other debtors, including amounts due after more than one year, are recognised at the settlement amount due after any discount offered. Prepayments are stated at the amount prepaid net of any discounts due.

Creditors
Creditors, including any amounts due after more than one year, are normally recognised at their settlement amount after allowing for any trade discounts due.

Agency Collections
Where the church collects funds strictly as an intermediary agent for third-party charities, these collection monies are treated as agency transactions. The incoming cash and corresponding payouts are excluded from the church's Statement of Financial Activities as they do not constitute church income or expenditure. Any undistributed balances at the year-end are held as a liability on the balance sheet.

Notes forming part of the financial statements

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	*Restated* Unrestricted Funds 2024 £	*Restated* Restricted Funds 2024 £	*Restated* Total 2024 £
3. Donations and Legacies						
Offerings	48,391	-	48,391	48,291	-	48,291
Tax recovered on Gift Aid	10,404	500	10,904	11,853	-	11,853
Legacies	-	-	-	2,000	-	2,000
Other	1,379	-	1,379	6,034	-	6,034
Sub-total	60,174	500	60,674	68,178	-	68,178
Grant income						
- General Trustees	-	1,054,825	1,054,825	28,443	-	28,443
- Presbytery Mission	2,850	-	2,850	1,000	-	1,000
- Property development	-	83,125	83,125	-	-	-
- Listed Places of Worship	-	25,000	25,000	2,283	-	2,283
Sub-total	2,850	1,162,950	1,165,800	31,726	-	31,726
Total	63,024	1,163,450	1,226,474	99,904	-	99,904
4. Income from charitable activities						
Weddings and Funerals	100	-	100	100	-	100
	100	-	100	100	-	100
5. Interest Income						
Deposit interest	5,336	1,233	6,569	7,469	-	7,469
	5,336	1,233	6,569	7,469	-	7,469

Notes forming part of the financial statements

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	*Restated* Unrestricted Funds 2024 £	*Restated* Restricted Funds 2024 £	*Restated* Total 2024 £
6. Analysis of Expenditure						
Raising Funds						
Offering Envelopes	214	-	214	320	-	320
	214	**-**	**214**	**320**	**-**	**320**
Charitable Activities						
Ministries & Mission Allocation	38,826	-	38,826	36,183	-	36,183
Presbytery Dues	892	-	892	712	-	712
Minister's Expenses	1,912	-	1,912	960	-	960
Pulpit Supply	100	-	100	500	-	500
Fabric Repairs & Maintenance	5,724	-	5,724	14,571	-	14,571
Insurance	2,568	-	2,568	811	-	811
Council Tax	4,032	-	4,032	3,738	-	3,738
Worship and copyright	1,661	-	1,661	1,900	-	1,900
Heat and light	5,057	-	5,057	5,403	-	5,403
Audit fee	5,400	-	5,400	-	-	-
Outreach, fellowship and education	3,526	-	3,526	2,616	-	2,616
Telecoms	1,149	-	1,149	1,142	-	1,142
Printing and postage	255	-	255	288	-	288
Sundry Expenses	68	100	168	1,163	-	1,163
Property expenses	-	-	-	27,261	-	27,261
Temporary relocation costs	5,064		5,064	-	-	-
	76,234	**100**	**76,334**	**97,348**	**-**	**97,348**
Property Development Costs						
Property development costs	-	1,054,825	1,054,825	-	-	-
Overall Total	**76,448**	**1,054,925**	**1,131,373**	**97,668**	**-**	**97,668**

Notes forming part of the financial statements

7. Auditors' remuneration

	2025	*Restated* 2024
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial Statements	5,400	-

8. Staff costs and numbers

There are no employees in either 2025 or 2024.

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.

9. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

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

During the year a total of £26,451 (2024, £25,936) was donated to the congregation by trustees.

10. Cash and cash equivalents

	2025	*Restated* 2024
	£	£
Unrestricted cash and cash equivalents		
Cash at bank	42,208	51,681
Church of Scotland Investors' Trust:		
- Legacy deposit	44,617	42,718
- General deposit	83,148	79,611
	169,973	174,011
Restricted cash and cash equivalents		
Cash at bank	1,468	1,443
Church of Scotland Investors' Trust:		
- Property development deposit	83,933	-
Total	255,374	175,454

11. Debtors

	2025	*Restated* 2024
	£	£
Prepayments and accrued income	3,150	1,600
Interest receivable	2,200	1,500
LPOW grant receivable	25,000	-
Grants receivable from the General Trustees	53,560	-
Debtors due within one year	83,910	3,100
Debtors due after more than one year:		
Grants receivable from the General Trustees	48,000	-

Notes forming part of the financial statements

12. Creditors

	2025	*Restated* 2024
Creditors – amounts due within one year	**£**	**£**
Accruals	5,400	-
Other – Contractor accruals	53,560	-
	58,960	-
Creditors – amounts due after more than one year		
Other – Contractor accruals	48,000	-

13. Analysis of Net Assets Among Funds

	2025 Unrestricted	2025 Restricted	2025 Total
	£	£	£
Debtors	4,550	127,360	131,910
Cash and cash equivalents	169,973	85,401	255,374
Current Liabilities	(5,400)	(101,560)	(106,960)
Net assets at 31 Dec 2025	169,123	111,201	280,324

	Restated 2024 Unrestricted	*Restated* 2024 Restricted	*Restated* 2024 Total
	£	£	£
Current Assets	3,100	-	3,100
Cash on Deposit	174,011	1,443	175,454
Current Liabilities	-	-	-
Net assets at 31 Dec 2024	177,111	1,443	178,554

14. Volunteers

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

Notes forming part of the financial statements

15. Statement of changes in equity

	At 1 January 2025	Income	Expenditure	Transfers	At 31 Dec 2025
	£	£	£	£	£
Restricted funds					
Flower Fund	400	-	(100)	-	300
Jack White Grounds	143	-	-	-	143
Benevolent Fund	900	-	-	-	900
Property Development	-	1,164,683	(1,054,825)	-	109,858
	1,443	1,164,683	(1,054,925)	-	111,201
Unrestricted funds					
Legacy Fund	43,219	1,798	-	-	45,017
General Fund	133,892	66,662	(76,448)	-	124,106
	177,111	68,460	(76,448)	-	169,123
Total funds	178,554	1,233,143	(1,131,373)	-	280,324

	Restated At 1 January 2024	Income	Expenditure	Transfers	*Restated* At 31 Dec 2024
	£	£	£	£	£
Restricted funds					
Flower Fund	400	-	-	-	400
Jack White Grounds Fund	143	-	-	-	143
Projects	680	-	-	(680)	-
Benevolent Fund	900	-	-	-	900
	2,123	-	-	(680)	1,443
Unrestricted funds					
General Fund	127,922	102,958	97,668	680	133,892
Legacy Fund	38,704	4,515	-	-	43,219
	166,626	107,473	97,668	680	177,111
Total funds	168,749	107,473	97,668	-	178,554

<u>Purposes of Restricted Funds</u>

Property Development Fund: This Fund was created in 2025 to receive grant monies from the Church of Scotland General Trustees, as well as external grant income and congregational donations for use in the property development. It is expected that most of this fund will be utilised by 2027.

Flower Fund: This is a fund to provide flowers for display during services of worship, and to deliver to members of the congregation.

Jack White Fund: This is a fund to assist with the costs of maintaining our grounds.

Benevolent Fund: This is a fund to be used at the discretion of the minister to provide particular assistance to members or adherents facing particularly difficult circumstances.

Projects Fund: This fund was closed in 2024 and the remaining balance of £680 transferred to the general fund.

Notes forming part of the financial statements

16	**Collections for Third Parties**	**2025**	**2024**
		£	**£**
	Bethany Christian Trust	560	135
	Poppy Scotland	117	45
	TearFund	387	490
	Comfort International	-	135
	SASRA	-	320
		1,064	1,125

17 Capital commitments

There are estimated capital commitments of up to £80,000 at 31 December 2025 (2024, £nil) relating to the fitting out aspects of the property development. Whilst these amounts are not yet contracted, they are budgeted and expected to be incurred in 2026, and comprise a range of furniture, fittings and equipment.

18 Operating lease commitments

There were no operating leases or commitments at 31 December 2025 or 2024.

19 Related party transactions

There were no related party transactions during the year or the previous year.

20 Non-domestic rates relief

During the year, the charity benefited from charitable rates relief on its premises in accordance with the statutory exemption for places of worship. This resulted in total savings of £13,396 (2024, £13,396) in business rates.

21 Funds held on behalf of the congregation by the Church of Scotland General Trustees

	2025	**2024**
	£	**£**
Capital account		
Credit balance at cost	1,292,155	1,526,182
Credit balance at market value	1,292,155	1,779,820
Revenue account		
Credit balance at cost	222,326	222,461