

**Edinburgh: St. Nicholas' Sighthill Parish
Church of Scotland**

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Congregation No: 10099

Charity No: SC 007068

Ref Admin

Reference and Administrative Information

Charity Name: Edinburgh: St. Nicholas' Sighthill Parish Church of Scotland
Charity Registration Number: SC007068
Congregation Reference No: 10099
Contact Address: The Church Office
122 Sighthill Loan
Edinburgh
EH11 4NT

Trustees

Kirk Session

S Blyth (until March 2025)	A Mackay	H Seggie (Mrs) (Clerk to the Board/Joint Session Clerk)
B Buchanan	J Mackay	N Sutherland (Joint Session Clerk)
T Hunter (Mrs)	G Malloy	W Wallace (Mrs)
J Lothian	P Mitchell (Mrs)	Rev Dr T Kisitu
M MacAuley (Mrs) (until Feb 2025)	M Samuel (Miss)	

Congregational Board

The Congregational Board comprises all the above Elders along with the following elected members of the congregation.

To retire in 2025

I Smith (Mrs)

To retire in 2026

M Weston (Mrs)

M Cruikshanks (Mrs) - yearly review at own request

Principal Office-bearers

Minister:	Rev Dr T Kisitu
Session Clerk	H Seggie and N Sutherland (Joint Session Clerks)
Clerk to the Board:	Mrs H Seggie
Church Treasurer:	Mrs S Hollis

Independent Examiner

Hannah Baker ACCA
H Baker Accountant Limited
Westpoint
4 Redheughs Rigg
Edinburgh
EH12 9DQ

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The charity is run by the Trustees who are the elders of the congregation and the members of the congregational board. The Congregational Board is chaired by the minister. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session made up of the church elders and minister is responsible for spiritual affairs within the church. A smaller Management Committee has been formed to discuss appropriate issues and make relevant decisions. This committee includes representation from the ministry, fabric and finance functions as well as several roles involved in running the activities of the church such as the church officer, session clerk and communications. The Management Committee meets every two weeks on zoom and discusses the appropriate items.

Objectives and Activities

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

The Church aims to be an active centre of worship for the local community. St Nicholas, Sighthill Parish Church of Scotland is located in Southwest Edinburgh. It covers four main areas: Bankhead (Sighthill Industrial Area), Sighthill, Parkhead and the Calders. It is an area of mixed residential and industrial use. It is home for people from many nationalities, ethnic groups and other demographic compositions. We serve our community as a local parish church and as a community hub. Our buildings are used by different groups and for social gathering in the community.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Achievements and Performance

We continue to support the congregation and the community with the Food Share Project and building on new initiatives launched in 2022 which include the toddler group, building out sessions for Food Share Project attenders to get advice and fellowship, a community meal provision and a session for the seniors.

We continue as we always have to have good connections with the local schools and community and we support families as appropriate with support as required in terms of clothing, financial assistance, and presents around Christmas through St Nicholas Children's Relief.

The Seniors Drop In continued and was run by the Social Committee, enabling members of the community and the congregation to meet regularly and reduce isolation and loneliness which can be particular problems in the aged population in the community.

Plans for the Future

As with many Church of Scotland parishes we are working closely with a fellow church 'Slateford Longstone' to move towards a union. The two churches have formed a 'huddle' grouping which steers us towards the union and we are communicating about activities in both churches encouraging participation of both congregations along with joint services.

The sessions have agreed the basis of union which will then be channeled through the appropriate votes for approval. It is likely we will become one charity during the course of 2026. Services will continue at both venues going forward.

Financial Review

General fund income for the church comes mostly from donations and the associated gift aid, the congregation continued to support the church throughout the year with many members giving direct to bank. The gift day initiative in December 2025 raised just under £1,000. We received a grant of £1,850 from the North Merchiston fund through Presbytery for our mission work.

The congregational expenses constitute payments in relation to our ministry to both the Church of Scotland and our Presbtery, but also costs for local staffing and our building as well as costs relating to communications and administration. Expenditure is listed in detail in note 4 of the ~~accounts~~ General funds has a deficit of £11,132 with general income not covering expenses. This is an underlying issue and careful consideration of costs is necessary. We can use designated funds to support the church from the legacy but that is not a sustainable position. Restricted funds showed a surplus of £4,218 which represents a continued build of the roof/fabric fund to which people specifically donate.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £180,486 of which £154,913 had been designated for various purposes as detailed in note 2. The general fund of £25,573 represents a level which equates to around 6 months of normal expenditure. At this time the Trustees consider that it may be sensible to maintain this level of reserves given the deficit this year.

The Trustees are considering the use of the legacy which was received in Dec 2024 of £154k and is separately in the legacy fund at present.

The church also holds £48,068 of total restricted funds (as detailed in note 2) for the purpose of roof repairs and other specific projects.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Mrs H Seggie



Clerk to the Board

Date 05 May 2026

Independent Examiner's Report to the Trustees of St Nicholas Church, Sighthill

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

Hannah Baker

Mrs Hannah Baker FCCA
H Baker Accountant Limited

Address:

Gyleview House
3 Redheughs Rigg
Edinburgh, EH12 9DQ

Date

6/5/26

Edinburgh: St. Nicholas' Sighthill Parish Church of Scotland**Receipts and Payments Account****Year ended 31 December 2025**

		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2025	2025	2025	2024
<u>Receipts</u>	Note	£	£	£	£
Donations	3	26,956	4,228	31,183	34,157
Legacies		23	0	23	154,463
Activities for Generating Funds	8	447	0	447	0
Investment income (Inc Bank Interest)		5,337	0	5,337	1,595
		<u>32,763</u>	<u>4,228</u>	<u>36,990</u>	<u>190,215</u>
Rental of premises		8,706	0	8,706	11,229
Grants		0	1,850	1,850	22,928
Other Receipts (navigators, lunch club etc)		0	0	0	780
Charity appeals (Note 6)	6	160	0	160	322
<u>Total Receipts</u>		<u>41,629</u>	<u>6,078</u>	<u>47,706</u>	<u>225,474</u>
<u>Payments</u>	4				
Costs of generating funds		0	0	0	0
Charitable activities		52,561	1,859	54,420	73,298
Governance costs		300	0	300	300
<u>Total Payments</u>		<u>52,861</u>	<u>1,859</u>	<u>54,720</u>	<u>73,598</u>
Excess of Receipts over Payments for the year before transfers		-11,232	4,218	-7,014	151,876
Transfers		0	0	0	0
Excess of Receipts over Payments for the year		<u>-11,232</u>	<u>4,218</u>	<u>-7,014</u>	<u>151,876</u>

Edinburgh: St. Nicholas' Sighthill Parish Church of Scotland

Statement of Balances

At 31 December 2025

		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2025	2025	2025	2024
	Note	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	7	191,718	43,850	235,568	83,692
Movement in year:					
Excess of Receipts over Payments for the year		-11,232	4,218	-7,014	151,876
Bank & deposit balances carried forward	7	<u>180,486</u>	<u>48,068</u>	<u>228,554</u>	<u>235,568</u>
<u>Investments at market value</u>					
(Cost - £498)		<u>900</u>	<u>0</u>	<u>900</u>	<u>874</u>
<u>Assets</u>					
Community Vehicle		7,500	0	7,500	10,000
Gift Aid Receivable (Estimate)		1,500	0	1,500	2,500
Total assets		<u>9,000</u>	<u>0</u>	<u>9,000</u>	<u>12,500</u>
<u>Liabilities</u>					
Giving to grow		0	0	0	1,040
Independent Examiners fee		300	0	300	300
Total liabilities		<u>300</u>	<u>0</u>	<u>300</u>	<u>12,500</u>

The accounts were approved by the Kirk Session and Financial Board on 3/3/26

For and on behalf of the Kirk Session and Financial Board

<u>W Seggie</u>	Clerk to the Board
<u>S Hallis</u>	Treasurer

Edinburgh: St. Nicholas' Sighthill Parish Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 8 trustees received reimbursement of expenses incurred totalling £4,419 for various expenses including van insurance, repairs and maintenance, equipment, stationery, repairs and housekeeping items. In addition Mrs Margaret Weston who is a member of the Congregational Board received £8,324 for providing her services as Church Officer during the year.

Council tax of £2,766 and expenses of £2,500 including travel and manse telephone were paid on behalf of the minister Rev T Kisitu.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
St Nicholas Seniors Café	16	0	0	0	16
St Nicholas Children	411	0	0	0	411
Legacy Fund	154,463	23	0	0	154,486
General Fund	36,828	41,606	52,861	0	25,573
	<u>191,718</u>	<u>41,629</u>	<u>52,861</u>	<u>0</u>	<u>180,486</u>
Restricted funds					
St Nicholas Day/Mission	-582	0	221	0	-803
Lets Eat Together/Food Share Project	374	1,850	1,638	0	586
Community Hardship Grants	0	0	0	0	0
Roof and Fabric fund	44,058	4,228	0	0	48,285
	<u>43,850</u>	<u>6,078</u>	<u>1,859</u>	<u>0</u>	<u>48,068</u>
Total funds	<u>235,568</u>	<u>47,706</u>	<u>54,720</u>	<u>0</u>	<u>228,554</u>

Purposes of Designated Funds

The St Nicholas Seniors Cafe and St Nicholas Children funds represent funds set aside for use in these groups. The legacy fund relates to a legacy received in the year which the Trustees are considering the future purpose of.

Purposes of Restricted Funds

Roof and Fabric fund: This fund exists for the purposes of extraordinary repairs.

St Nicholas Day/Mission: Grants and donations was for this event and mission in the community. An investment held for youth purposes will be sold and bring in £900 to cover the deficit on this fund.

Lets Eat Together: This is a Food Share Project initiative where unsold food is redistributed. We have built on this to provide a space for the community on Thursday mornings and community meals. We continue to look for support in form of grants for this project.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations				
FWO Scheme (inc Gift Aid)	19,679	0	19,679	20,819
Tax Recovered on Gift Aid Donations	4,404	846	5,249	5,839
Ordinary Offerings (Open Plate)	1,151	0	1,151	878
Other Offerings, Donations etc	246	3,382	3,628	4,871
Gift Day (net of any gift aid)	976	0	976	930
Baptisms, Weddings & Funerals	500	0	500	450
Contributions from Congregational Organisations	0	0	0	370
	<u>26,956</u>	<u>4,228</u>	<u>31,183</u>	<u>34,157</u>
4. Analysis of Payments				
Charitable activities				
Giving to Grow	20,686	0	20,686	18,055
Presbytery dues	432	0	432	363
Minister's expenses	2,500	0	2,500	1,817
Pulpit Supply	0	0	0	600
Other staffing costs	8,749	0	8,749	8,097
Fabric repairs & maintenance	5,814	0	5,814	25,424
Council Tax	2,766	0	2,766	2,565
Heat and light	6,560	0	6,560	5,585
Water charges and Insurance	2,936	0	2,936	2,695
Housekeeping costs	267	0	267	468
Printing, stationery and postage/Church office	963	0	963	921
Hardship grants	0	0	0	0
Toddler group expenses	0	0	0	400
Senior Teas	141	0	141	743
Food Share Project fuel, insurance and purchases	0	1,638	1,638	2,733
Purchase of Food Share Project Van	0	0	0	0
St Nicholas Day/Navigators	0	221	221	840
Organisations Expenses (See Note 2)	0	0	0	750
Other expenses (including to other charities)	747	0	747	1,242
	<u>52,561</u>	<u>1,859</u>	<u>54,420</u>	<u>73,298</u>
Governance costs				
Independent examiner's fees	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>

5. Minister's Stipend

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.

6. Collections for Third Parties

	2025 £	2024 £
Christian Aid	0	0
Retiring collection at concert (Bristo Band)	0	162
WH Land and Property	160	160
	<u>160</u>	<u>322</u>
Total paid out to organisations collected for (in sundry expenses)	160	310
Net receipt (payment out)	0	12

7. Bank and Deposit Balances

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Bank of Scotland	9,574	0	9,574	21,114
Royal Bank of Scotland	59,674	48,068	107,742	201,921
Virgin Money	811	0	811	2,106
Investors Trust – Deposit Fund	110,000	0	110,000	10,000
St Nicholas Lunch Club	16	0	16	16
St Nicholas Children	411	0	411	411
	<u>180,486</u>	<u>48,068</u>	<u>228,554</u>	<u>235,568</u>

8 Fundraising Income

	2025 £	2025 £	2025 £	2024 £
Amazon Smile	0	0	0	0
Auction of picture frame	0	0	0	0
Concert	0	0	0	0
Jumble Sale	0	0	0	0
Quiz	447	0	447	0
9	<u>447</u>	<u>0</u>	<u>447</u>	<u>0</u>