

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)**

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity Number SC 016557

Parish Number 010024

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees, for the purpose of charity law, have pleasure in presenting their report for year ended 31 December 2025.

Constitution

St. Ninian's is a Parish Church within the Church of Scotland serving a community in the Corstorphine area of Edinburgh. A Parish Church exists to serve all the people living within the Parish irrespective of their individual beliefs or religious affiliation.

This Church was founded in 1843 as Corstorphine Free Church, a congregation of the newly established Free Church of Scotland. Re-named Corstorphine United Free Church in 1900, it re-united with the Church of Scotland in 1929 under the name "St Ninian's". This Church is therefore in historical continuity with the Church of Scotland which was created in 1560 by the Parliament of Scotland, its liberties ratified by the Parliament of Scotland in 1592, and its future secured by the Treaty of Union of 1707.

St. Ninian's is within the Presbytery of Edinburgh and West Lothian. 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.

Structure, Governance and Management

With effect from 25th April 2023, the congregation adopted the Church of Scotland's standard unitary constitution, under which the Kirk Session is responsible for all matters both spiritual and temporal affecting the welfare of the congregation.

Kirk Session

The Kirk Session meets at regular intervals during the year. The Minister as Moderator presides over meetings which receive reports from its sub-committees (as noted below) and vote for or against recommendations made by them. Approved recommendations form the basis for future activity. In particular, the Session considers reports and recommendations from the Session Clerk team, Finance Committee, Fabric Committee, the Mission Committee, as well as others. The reports deal with the day-to-day administration of finance, property upkeep, the raising of funds for congregational and charitable purposes and the use of Church premises.

Recruitment and Appointment of Trustees (Members of the Kirk Session)

New members of the Kirk Session are nominated on the basis of their faith and talents. They receive an induction course to explain the structure and practices of the Session. All are expected to be able to take both a strategic and an operational role in the running of the Church. At a service of Ordination and Admission the newly appointed members confirm 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;
- will take their due part in the administration of its affairs.

Induction and Training

The induction courses aim to explain the structure and practices of the courts of the Church of Scotland and are supported by the availability of specialist trainers from Presbytery.

Organisational Structure

Session Clerk Team

The responsibilities of the Session Clerk are divided among four elders forming the Session Clerk team. The Session Clerk team has two main areas of work: Administration and Pastoral/Worship support. In addition, there are two other areas of work that are covered: Practice and Procedure/Legal, and Relationships with the broader Church (including neighbouring congregations, Presbytery, and the General Assembly).

The Session Clerk team meets regularly to review its areas of work and the day-to-day administration of the Church, co-ordinating the activities of the other committees of the Kirk Session, taking any action required and reporting to the Kirk Session.

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Organisational Structure

Finance Committee

The Finance committee's role is to support the Treasurer in the execution of their duties in maintaining Church accounts, oversee the Church's finances, promoting stewardship amongst the congregation and assisting the Session Clerk team in the management of the Congregation's finance and activities. The committee is responsible for: managing the Church's budget, investments, and trust funds, ensuring proper records are kept. They are also responsible for ensuring that annual accounts are prepared and submitted to Presbytery as required and liaising with the independent examiner as necessary to ensure that the annual accounts are approved. They provide regular updates to the Kirk Session on the finances of the congregation and prepare an annual budget which is submitted to the Kirk session for approval.

Fabric Committee

The Fabric committee supports the Fabric convenor in the execution of their duties, identifying and implementing works to be carried out to maintain and improve the Church premises and the Manse. They assist the Session Clerk team in developing and improving the Church fabric. The Committee is responsible for maintaining the fabric of the Church buildings and the Manse in a satisfactory condition, advising the Kirk Session on the condition, maintenance, and improvements to be made to the Church premises and ensure that proper insurance records and property registers are maintained.

Mission Committee

The Mission Committee considers means of Christian Outreach to the local community, to the City of Edinburgh and to Scotland. Examples of its work in 2025:

- Supporting local charities in the Community.
- Supporting Fresh Start, a charity which provides basic domestic items for people who are newly housed by the city council and need such help;
- Supporting Edinburgh City Mission's New Scots Christmas appeal by sponsoring and delivering Christmas Hampers and extending the hand of friendship to refugees in the area;
- Supporting the work of the Church of Scotland to help those needing care.

Sunday School and Youth Committee

This Committee supervises and co-ordinates the work with children and young people of the congregation. During 2025, St.Ninian's continued to offer provision for spiritual education during Sunday morning worship for all children depending on the guidelines in force. A Sunday School was available every Sunday for children in the P1 - P7 school years (8 children) and fortnightly for children in secondary school (6 children). Special services for children and young people of all ages were arranged throughout the year in the sanctuary and online.

Presbytery Elder

An Elder is appointed to represent the congregation at the meetings of the Presbytery of Edinburgh and West Lothian and reports to the Session the work and recommendations of Presbytery. St. Ninian's also has several "Freely-Elected" Elders in Presbytery who engage in many aspects of the work of Presbytery.

Other Reports

The Session also listens to reports, from time to time, from Church organisations and others on aspects of Christian worship, Church-based community activities and other Christian Outreach activities such as support for Christian Aid and the Care Van operated by the Bethany Christian Trust.

Objectives and Performance

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of the Christian 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.

It is a condition of membership that a person requires to be admitted on profession of faith, and membership 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 of the congregation is for all and not just members.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

Objectives and Performance cont'd

The purposes of the Church are:

- to draw people together in the worship of God; to proclaim Christ as the incarnation of God reconciling the world to Himself;
- to preach the truths and duties contained in the Bible; and to spread the good news of the Gospel by extending God's care and love to the community in mission and pastoral worship;
- to encourage people to join the Church by Profession of Faith;
- to offer and promote Christian worship, fellowship, instruction, mission and service;
- to bring the ordinances of the Christian religion to the people within its parish;
- to labour for the advancement of God's Kingdom throughout the world.

In furtherance of these purposes:

- St. Ninian's provides facilities for worship, fellowship and the enriching of community life.
- St. Ninian's provides regular opportunities for worship and celebration and the teaching of the Christian Faith.
- St. Ninian's provides pastoral care to the people in the parish in times of difficulty, illness, bereavement, crisis and stress. The Minister is frequently called on to conduct funerals of non-members of the congregation, and people who reside out-with the parish boundary - a fine example of loving service to the community at large.
- St. Ninian's, through its Minister and team of office bearers, offers spiritual counselling, advice and support to anyone living in the parish.
- St. Ninian's provides appropriate ceremonies to mark or celebrate special points in life - baptisms, marriages, funerals; as well as the celebration of local or national events such as thanksgivings and remembrances.
- St. Ninian's provides social and recreational facilities for groups of all ages within the Church and community groups throughout the week - mothers and toddlers, children and young people, women's groups, men's group, clubs for retired people, badminton clubs and many others.
- St. Ninian's also supports the work of religious and charitable bodies beyond the immediate area, that is, the wider work of the Church of Scotland - to support a church in every parish; Christian Aid; the Hospice Movement; Fresh Start in Edinburgh; the Bethany Trust; the Rock Trust, the Salvation Army, the Earl Haig Fund and other local charitable projects. Support is given in time, talents and money.

Achievements and Performance

Some examples of delivering against these purposes over the course of 2025 were:

- St. Ninian's continued to provide weekly worship and fellowship both in the sanctuary and online. The online offering makes use of YouTube and Facebook to spiritually interact with its congregation and community. DVD and CD, as well as a printed service, were also distributed to those who had no internet access.
- St. Ninian's recorded 2 baptisms and 14 funerals during 2025.
- Teaching of the Christian faith was available through Bible Studies during Lent and Advent, and introductory courses to eldership and membership.
- Regular pastoral care for members in general, but particularly for the housebound, the elderly, and those facing significant life changes continued to be provided by the minister and the elders.
- The celebration of communion, commemorations and festivals was marked in the sanctuary and online.
- Social, recreational, and spiritual facilities - such as the Guild, a Shrove Tuesday pancake evening - were offered. St. Ninian's also continued to offer the Cosy Corner facility throughout 2025.
- A quarterly magazine, edited and produced in-house, was distributed to approximately 363 homes in the congregation.

The congregation raised £12,075 (2024 - £8,019) for the work of other charities during the year.

The number of members and adherents at 31 December 2025 was 453 (2024 - 470). While the congregational life is currently vigorous, services well attended, and financial donations remain robust, the Kirk Session is concerned that, in common with all Church of Scotland charges, the congregation is ageing, roll numbers are slowly falling, and few young people are coming forward to join the congregation by "Profession of Faith" (see Future Activities below for action planned to address this issue).

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Future Activities

In April 2023 Edinburgh and West Lothian Presbytery published and approved an updated version of their mission plan. Within this plan a three-way union between St Ninian's, St Andrew's Clermiston and St Anne's Corstorphine is called for. However as both the minister of St Ninian's and the minister of St Anne's have an unrestricted tenure, the proposed union cannot be concluded until such time as a minister relinquishes his charge. It has therefore, been agreed between St Ninian's, St Anne's and St Andrew's that as much preparatory work as possible is completed and that we jointly work towards a deferred Union agreement in anticipation of the Union proposal being exercised. To this end we are actively promoting joint activities which include joint worship activities, joint social events, and other joint activities among all three parishes.

During the year, the long-term viability of St Andrew's Clermiston has come into doubt resulting in further discussions between all three parishes and Presbytery to determine the best way forward to meet the objectives of the Presbytery Mission Plan. Any amendments to the plan will be consulted on by Presbytery with the congregations before any amendments to the plan are proposed. Therefore, whilst activities continue to plan for an eventual union there is doubt about the scope of the union, and the timetable for implementing the Presbytery plan is unclear at present. The Trustees continue to be mindful of their responsibilities to the congregation and parish and remain convinced that, in the long term, the Presbytery Plan is in the best interests for the future of the congregation and parish.

In addition to these joint activities, the Trustees continue to conduct activities to support and extend our mission to the Parish. These include continuing with our "Friendly Corner" which offers a safe and warm space in which the public can meet, chat, and have coffee on Tuesdays and Thursdays from 11am to 1pm. We are also focusing on the encouragement of new members, supporting children and families through the Sunday schools and Family Services, and extending our Pastoral Care activities to meet the needs of less able members and the needs of the wider Parish.

Financial Review

The results for the year are as set out in the Statement of Financial Activities on pages 9 - 10

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Principal Funding Sources

St. Ninian's receives its core funding from its members. Gift-Aid recoveries from members' offerings supplement this income. Other income arises from renting out the Church Halls, investment income and "fund raising" activities.

Members' offerings amounted to £141,801 (2024 - £128,138), including Income Tax recovered under Gift Aid.

Expenditure

General expenditure increased from £204,472 (2024) to £211,722 (2025), including amounts spent on the Church and Manse fabric.

Valuation of Church and Church Halls

Following agreement in April 2023 by the Kirk Session and the Congregation, the Session and Congregation adopted the Church of Scotland's Unitary Constitution. The Church including Halls, and the Manse are now vested in five of the Trustees, namely the Minister and the Session Clerk team which comprises of four members.

The value of the Manse is capitalised at £550,000 following a review by McNeill Maguire and McCreath, Chartered Surveyors, in January 2014. The Church and Halls were capitalised at an open market value of £500,000 on 31 December 2013.

It cannot be emphasised too strongly that the valuations of the Manse and Church Buildings (i) represent the estimated value of land and buildings (ii) are held as restricted funds for the future benefit of the congregation and are not available for wider purposes and (iii) are subject to volatility depending on future movement of land and property values. Nevertheless, the Trustees are satisfied that they represent a fair and reasonable assessment of the value of the properties vested in them for the purposes of their annual Accounts.

Investment Performance

Invested funds are held as follows:

		2025 £	2024 £
Unrestricted Funds	Church of Scotland Investors Trust - Growth Fund	155,584	144,277
	Church of Scotland Investors Trust - Income Fund	18,235	17,707
Endowment Funds	Church of Scotland Investors Trust - Growth Fund	80,964	75,080

The Growth Fund is largely equity-based and is intended for long term investment. This fund aims to provide capital growth. The Income Fund is intended for medium term investment and aims to provide immediate high income with funds invested predominantly in fixed interest securities.

The value of the investments increased by £17,719 (7.47%) during the year and is still above cost.

Risk Policy

The Trustees recognise the responsibility to assess and manage potential risks to the charity. This involves identifying the major types of risks which the charity faces and assessing the impact and likelihood of occurrence and identifying means of mitigating them.

The major risks have been identified as the risk to the building and contents, risk to members and users involved in the charity and activities.

In identification of the major risks appropriate insurance cover has been taken out to cover all of those risks and is reviewed annually in line with Church of Scotland insurance requirements.

All volunteers receive appropriate training where needed and require the necessary completion of disclosure forms for the roles taken on.

**EDINBURGH, CORSTORPHINE,
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FOR THE YEAR ENDED 31 DECEMBER 2025**

Reserves Policy

Unrestricted funds as at 31 December 2025 amounted to £331,295 (2024 - £318,177), which includes £9,750 designated for the refurbishment of church premises and £1,850 related to the North Merchiston Fund for future mission work in Edinburgh. The Trustees consider reserves to be adequate to continue current activities.

Restricted funds of £55,691 (2024 - £55,552) are set aside to meet future costs (see note 15).

Reference and Administration Information

Trustees

St. Ninian's is administered by the Kirk Session.

The Kirk Session, comprised of the Minister and Church Elders, is responsible for the spiritual and temporal affairs within the Church.

A list of members of the Kirk Session who served during the year is on page 25.

Minister

Rev James D Aitken BD

Principal address of the Church

144 St. John's Road
Edinburgh
EH12 8AY

Bankers

The Royal Bank of Scotland plc
239 St. John's Road
Edinburgh
EH12 7XB

Independent Examiner

R L H Crawford BA CA CTA
Jeffrey Crawford & Co
25 Castle Terrace
Edinburgh
EH1 2ER

Charitable Status

The Church is recognised as a charity in Scotland. SC016557

Parent Charity

Church of Scotland
121 George Street
Edinburgh
EH2 4YN

Parent Charity Registered Number

SC011353

**EDINBURGH, CORSTORPHINE,
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FOR THE YEAR ENDED 31 DECEMBER 2025**

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual 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 those financial statements, the Trustees are required to:

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

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

Signed by order of the Trustees on 22nd March, 2026 by:



Scott Waugh
on behalf of Session Clerk team

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)
REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31 DECEMBER 2025**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 24.

Respective responsibilities of Trustees and Examiner

The charity Trustees are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 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 those records and comply with Regulation 8 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.



R L H Crawford BA CA CTA
Authorised by The Institute of Chartered Accountants of Scotland
Jeffrey Crawford & Co
25 Castle Terrace
Edinburgh
EH1 2ER

23 March, 2026

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment £	Total £
Income and endowments from:					
Donations and legacies	1	143,460	275	547	144,282
Charitable activities	2	3,412	-	-	3,412
Other trading activities	3	50,538	-	-	50,538
Investments	4	11,753	-	1,588	13,341
Other	5	3,842	-	-	3,842
Total Income		213,005	275	2,135	215,415
Expenditure on:					
Raising funds		320	-	-	320
Charitable activities		211,402	136	1,175	212,713
Total Expenditure	6	211,722	136	1,175	213,033
Net Income / (Expenditure) before gains and losses on investments		1,283	139	960	2,382
Net gains / (losses) on investments	10	11,835	-	5,884	17,719
Net Income /(Expenditure)		13,118	139	6,844	20,101
Transfers between Funds		-	-	-	-
Net movement in funds		13,118	139	6,844	20,101
Reconciliation of Funds:					
Total funds brought forward		318,177	1,105,552	91,990	1,515,719
Total funds carried forward	15	331,295	1,105,691	98,834	1,535,820

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.

**EDINBURGH, CORSTORPHINE,
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STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2024

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment £	Total £
Income and endowments from:					
Donations and legacies	1	138,981	5	272	139,258
Charitable activities	2	4,426	-	-	4,426
Other trading activities	3	45,213	-	-	45,213
Investments	4	13,099	-	1,588	14,687
Other	5	8,342	-	-	8,342
Total Income		210,061	5	1,860	211,926
Expenditure on:					
Raising funds		320	-	-	320
Charitable activities		204,152	300	1,300	205,752
Total Expenditure	6	204,472	300	1,300	206,072
Net Income / (Expenditure) before gains and losses on investments		5,589	(295)	560	5,854
Net gains / (losses) on investments	10	12,597	-	6,473	19,070
Net Income /(Expenditure)		18,186	(295)	7,033	24,924
Transfers between Funds		-	-	-	-
Net movement in funds		18,186	(295)	7,033	24,924
Reconciliation of Funds:					
Total funds brought forward		299,991	1,105,847	84,957	1,490,795
Total funds carried forward	15	318,177	1,105,552	91,990	1,515,719

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
(CHURCH OF SCOTLAND)
BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Fixed Assets	9	1,095,418	1,050,000
Investments	10	254,783	237,064
		1,350,201	1,287,064
Current Assets			
Debtors	11	8,475	4,994
Church of Scotland Investors Trust – Deposit		140,000	175,000
Cash at bank and in hand		42,246	56,700
		190,721	236,694
Liabilities			
Creditors: Amounts falling due within one year	12	(5,102)	(8,039)
Net Current Assets		185,619	228,655
Total Assets less current liabilities		1,535,820	1,515,719
The funds of the charity:	15		
Endowment funds		98,834	91,990
Restricted funds		1,105,691	1,105,552
Unrestricted funds		331,295	318,177
		1,535,820	1,515,719

These accounts were signed on behalf of the Kirk Session on 22nd March, 2026 by:



P. Tang
Treasurer



A. J. Job
Joint Session Clerk

**EDINBURGH, CORSTORPHINE,
ST. NINIAN'S PARISH CHURCH
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ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

St Ninian's Parish Church is a public benefit entity and an unincorporated charity registered in Scotland (SC016557). Registered address and administrative details can be found on page 6 of these accounts.

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 accounts have been prepared in accordance with 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), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The presentation currency of the financial statements is the Pound Sterling (£).

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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the 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.

Incoming resources

Income is recognised when the charity has entitlement to the funds; any performance conditions attached to the item(s) of income have been met; it is probable that the income will be received; and the amount can be measured reliably.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

When funds collected for other charities within the year are not paid at the end of accounting period, a liability is recognised. Creditors are classified as current liabilities if they are due within one year.

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.

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.

**EDINBURGH, CORSTORPHINE,
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ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

Tangible fixed assets

Following adoption in April 2023 of the Church of Scotland's Unitary Constitution, the Church including Halls and the Manse are now vested in five of the Trustees, namely the Minister and the Session Clerk team which comprises four members. No depreciation is charged as, in the opinion of the Trustees, any amounts would be trivial.

Fixtures, fittings and office equipment costing more than £5,000 are capitalised and valued at historical cost. Depreciation is charged on a straight-line basis over their estimated useful life of 4 years less estimated residual value from the year of acquisition. Plant and Machinery costing more than £5,000 are capitalised and valued at historical cost. Depreciation is charged on a straight-line basis over their estimated useful life of 15 years less estimated residual value from the year of acquisition.

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.

Taxation

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

Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and financial liabilities like trade and other accounts receivable and payable.

Significant judgements and estimates

Preparing the financial statements may require the Trustees to make significant judgements and estimates. The only significant estimate by the Trustees is that buildings owned by the charity remain at the same value as previous external valuations.

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1. Donations and Legacies

	2025			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Offerings	116,890	-	-	116,890
Tax recovery on Gift Aid	24,911	-	-	24,911
Legacies	-	-	-	-
Other	1,659	275	547	2,481
	143,460	275	547	144,282

	2024			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Offerings	106,320	-	-	106,320
Tax recovery on Gift Aid	21,818	-	-	21,818
Legacies	10,000	-	-	10,000
Other	843	5	272	1,120
	138,981	5	272	139,258

2. Income from charitable activities

	2025			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Congregational Organisations	2,312	-	-	2,312
Weddings and funerals	1,100	-	-	1,100
Fund raising events	-	-	-	-
	3,412	-	-	3,412

	2024			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Congregational Organisations	3,209	-	-	3,209
Weddings and funerals	1,217	-	-	1,217
Fund raising events	-	-	-	-
	4,426	-	-	4,426

3. Income from other trading activities

	2025			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Third Party use of halls	50,538	-	-	50,538
	50,538	-	-	50,538

	2024			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Third Party use of halls	45,213	-	-	45,213
	45,213	-	-	45,213

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4. Investment Income

	2025			Total
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	£
Bank interest	2	0	0	2
Investors Trust Deposit Interest	7,738	0	0	7,738
Investors Trust Unit Trust distributions	4,013	0	1,588	5,601
	11,753	0	1,588	13,341

	2024			Total
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	£
Bank interest	3	0	0	3
Investors Trust Deposit Interest	9,083	0	0	9,083
Investors Trust Unit Trust distributions	4,013	0	1,588	5,601
	13,099	0	1,588	14,687

5. Other income

	2025			Total
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	£
Listed Places of Worship Grant	1,990	-	-	1,990
North Merchison Fund	1,850	-	-	1,850
Miscellaneous	2	-	-	2
	3,842	-	-	3,842

	2024			Total
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	£
Listed Places of Worship Grant	2,178	-	-	2,178
Edinburgh Community Grant	1,842	-	-	1,842
Insurance Claim	4,322	-	-	4,322
	8,342	-	-	8,342

Total Income 2025	213,005	275	2,135	215,415
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Total Income 2024	210,061	5	1,861	211,926
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6. Analysis of Expenditure

2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Raising Funds				
Offering Envelopes	320	-	-	320
	320	-	-	320
Charitable Activities				
National Ministry and Mission and Wider Work				
Ministries and Mission Allocation	87,432	-	-	87,432
Presbytery Dues	2,005	-	-	2,005
	89,437	-	-	89,437
Local Staffing Costs				
Ministers travel expenses (Note 8)	960	-	-	960
Pulpit supply	625	-	-	625
Other salaries and National Insurance:				
Organist	8,373	-	-	8,373
Church Secretary	13,525	-	-	13,525
Church Officers	16,142	-	-	16,142
Bookkeeper	3,973	-	-	3,973
Other	210	-	-	210
	43,808	-	-	43,808
Building Costs				
Fabric repairs and maintenance	25,588	-	-	25,588
Fabric – Major Projects	-	-	-	-
Cleaning materials	3,839	-	-	3,839
Heating and lighting	14,714	-	-	14,714
Water charges	-	-	-	-
Insurances	6,402	-	-	6,402
Manse Council Tax	4,032	-	-	4,032
	54,575	-	-	54,575
Other Local Costs				
Telephone, postage, printing & stationery	12,832	-	-	12,832
Office Equipment	1,134	-	-	1,134
Congregational Organisations	254	-	-	254
Life and Work magazine	1	-	-	1
Cost of Music and licences	956	-	-	956
Flowers	-	-	1,073	1,073
Independent Examiner's Fee	1,956	-	-	1,956
Other Fees and charges	1,511	-	-	1,511
Other expenses	4,938	136	102	5,176
	23,582	136	1,175	24,893
Depreciation	-	-	-	-
Total Expenditure on Charitable Activities	211,402	136	1,175	212,713
Total Expenditure	211,722	136	1,175	213,033

Trustees believe there is only one charitable activity and all support costs relate to that activity.

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6. Analysis of Expenditure

2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Raising Funds				
Offering Envelopes	315	-	-	315
	315	-	-	315
Charitable Activities				
National Ministry and Mission and Wider Work				
Ministries and Mission Allocation	86,156	-	-	86,156
Presbytery Dues	1,713	-	-	1,713
	87,869	-	-	87,869
Local Staffing Costs				
Ministers travel expenses (Note 8)	960	-	-	960
Pulpit supply	585	-	-	585
Other salaries and National Insurance:				
Organist	8,219	-	-	8,219
Church Secretary	12,799	-	-	12,799
Church Officers	13,898	-	-	13,898
Church Cleaner	3,250	-	-	3,250
Other	200	-	-	200
	39,911	-	-	39,911
Building Costs				
Fabric repairs and maintenance	29,941	-	-	29,941
Fabric – Major Projects	-	-	-	-
Cleaning materials	3,381	-	-	3,381
Heating and lighting	16,550	-	-	16,550
Water charges	-	-	-	-
Insurances	6,042	-	-	6,042
Manse Council Tax	4,105	-	-	4,105
	60,019	-	-	60,019
Other Local Costs				
Telephone, postage, printing & stationery	7,361	-	-	7,361
Office Equipment	1,069	-	-	1,069
Congregational Organisations	35	-	-	35
Life and Work magazine	111	-	-	111
Cost of Music and licences	916	-	-	916
Flowers	-	-	1,273	1,273
Independent Examiner's Fee	1,536	-	-	1,536
Other Fees and charges	2,300	-	-	2,300
Other expenses	3,025	300	27	3,352
	16,353	300	1,300	17,953
Depreciation	-	-	-	-
Total Expenditure on Charitable Activities	204,152	300	1,300	205,752
Total Expenditure	204,472	300	1,300	206,072

Trustees believe there is only one charitable activity and all support costs relate to that activity.

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7. Staff costs and numbers

	2025	2024
	£	£
Salaries and wages	42,013	38,166
Social security costs	-	-
	<u>42,013</u>	<u>38,166</u>
Funded By:		
Congregation	42,013	38,166

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

	2025	2024
Secretarial	1	1
Music staff	1	1
Premises Maintenance	2	2
Bookkeeper	1	1
	<u>5</u>	<u>5</u>

All employees are employed on a part-time basis.

No employee had employee benefits in excess of £60,000 (2024 - nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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 5th and subsequent years of service - £39,856.

8. Trustee Remuneration and Related Party Transactions

The Organist is a Trustee and the Church Officer (Caretaker) was a Trustee until 25th April 2023 when St. Ninians adopted the Church of Scotland's Unitary Constitution and the Deacons' Court was dissolved. They received remuneration under approved contracts of employment as follows:

Organist	Mrs A. Kirkpatrick	£ 8,373 (2024 - £8,219)
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Honorarium payments were made to the following Trustees who provided ad-hoc cover for the church officer:

Bob Brewster	£ Nil (2025) (2024 - Nil)
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The Minister receives his stipend from the Church of Scotland (Note 7). Resources expended locally included the following:

	2025	2024
	£	£
Minister's travel expenses	960	960
Manse Council Tax	4,032	4,105

During the year a total of £52,493 (2024 - £59,927) was donated to the church by Trustees.

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9. Tangible Fixed Assets

	2025		
	Buildings	Fixed Asset Equipment	Total
Cost			
At 1 January 2025	1,050,000	5,036	1,055,036
Additions	-	45,418	45,418
Disposals	-	(4,141)	(4,141)
At 31 December 2025	<u>1,050,000</u>	<u>46,313</u>	<u>1,096,313</u>
Accumulated Depreciation			
At 1 January 2025	-	5,036	5,036
Charge for year	-	-	-
Eliminated on Disposals	-	(4,141)	(4,141)
At 31 December 2025	<u>-</u>	<u>895</u>	<u>895</u>
Net Book Value			
At 31 December 2025	<u>1,050,000</u>	<u>45,418</u>	<u>1,095,418</u>
At 31 December 2024	<u>1,050,000</u>	<u>-</u>	<u>1,050,000</u>
	2024		
	Buildings	Fixed Asset Equipment	Total
Cost			
At 1 January 2024	1,050,000	5,036	1,055,036
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>1,050,000</u>	<u>5,036</u>	<u>1,055,036</u>
Accumulated Depreciation			
At 1 January 2024	-	5,036	5,036
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31 December 2024	<u>-</u>	<u>5,036</u>	<u>5,036</u>
Net Book Value			
At 31 December 2024	<u>1,050,000</u>	<u>-</u>	<u>1,050,000</u>
At 31 December 2023	<u>1,050,000</u>	<u>-</u>	<u>1,050,000</u>

The Manse was externally valued at January 2014 at a market value of £550,000. In the opinion of the Trustees there is no material difference between this and the value at 31 December 2025.

The Church and Halls were externally valued at 31 December 2011 at a market value of £500,000. In the opinion of the Trustees there is no material difference between this and the value at 31 December 2025.

The Trustees are unable to calculate the amount that would have been recognised had the properties been carried under the cost model.

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10. Investments

Investments represent holdings in the Church of Scotland Investors Growth unit Trust, 34,382 units (2024 - 34,382 units) and Income unit Trust, 1,601 units (2024 - 1,601 units).

	2025	2024
	£	£
Market Value at 31 December 2024	237,064	217,994
Unrealised gains / (losses) on investments	17,719	19,070
Market Value at 31 December 2024	<u>254,783</u>	<u>237,064</u>
Investments at Cost	<u>96,966</u>	<u>96,966</u>

11. Debtors

Gift Aid Tax Recoverable	4,550	1,780
Hall Income	3,765	2,574
Pre-payments	160	640
	<u>8,475</u>	<u>4,994</u>

12. Creditors

Accruals	2,040	5,930
Other Creditors	3,062	2,109
	<u>5,102</u>	<u>8,039</u>

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13. Analysis of net assets between funds

	2025			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds £
	£	£	£	
Church buildings and Manse at valuation	-	1,050,000	-	1,050,000
Fixed Asset Equipment	45,418	-	-	45,418
Investments at market value	173,820	-	80,963	254,783
Net current assets				
Bank	108,684	55,691	17,871	182,246
Debtors	8,475	-	-	8,475
Creditors	(5,102)	-	-	(5,102)
	331,295	1,105,691	98,834	1,535,820

	2024			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds £
	£	£	£	
Church buildings and Manse at valuation	-	1,050,000	-	1,050,000
Office Equipment	-	-	-	-
Investments at market value	161,984	-	75,080	237,064
Net current assets				
Bank	159,238	55,552	16,910	231,700
Debtors	4,994	-	-	4,994
Creditors	(8,039)	-	-	(8,039)
	318,177	1,105,552	91,990	1,515,719

14. Volunteers

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

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15. Movement in Funds

	At 1 Jan 2025	Incoming Resources	Investment Gains (Losses)	Outgoing Resources	Gross Transfers	At 31 Dec 2025
	£	£	£	£	£	£
Endowment Funds:						
Sunday School and Youth Work	53,230	875	3,240	-	-	57,345
Flower Funds	11,429	534	879	(1,073)	-	11,769
H. G. Montgomery Fund	20,133	384	1,423	-	-	21,940
Mission Fund	4,577	201	280	(102)	-	4,956
Minister's Fund	2,621	141	62	-	-	2,824
	91,990	2,135	5,884	(1,175)	-	98,834
Restricted Funds:						
Manse at Valuation	550,000	-	-	-	-	550,000
Church and Halls at Valuation	500,000	-	-	-	-	500,000
Organ Renovation	20,000	-	-	-	-	20,000
Church Fabric	342	-	-	-	-	342
Manse Fabric	42	-	-	-	-	42
Garden Fund	686	-	-	-	-	686
Pastoral Assistance	33,820	-	-	-	-	33,820
Bethany Care Van	662	275	-	(136)	-	801
	1,105,552	275	-	(136)	-	1,105,691
Unrestricted Funds:						
General Fund	306,585	211,155	11,835	(209,880)	-	319,695
Designated Fund						
- Premises Refurbishment	9,750	-	-	-	-	9,750
- External Grant	1,842	-	-	(1,842)	-	-
- North Merchiston Fund	-	1,850	-	-	-	1,850
	318,177	213,005	11,835	(211,722)	-	331,295
Total Funds	1,515,719	215,415	17,719	(213,033)	-	1,535,820

	At 1 Jan 2024	Incoming Resources	Investment Gains (Losses)	Outgoing Resources	Gross Transfers	At 31 Dec 2024
	£	£	£	£	£	£
Endowment Funds:						
Sunday School and Youth Work	48,791	874	3,565	-	-	53,230
Flower Funds	11,226	509	966	(1,273)	-	11,428
H. G. Montgomery Fund	18,183	384	1,566	-	-	20,133
Mission Fund	4,221	76	308	(27)	-	4,578
Minister's Fund	2,536	17	68	-	-	2,621
	84,957	1,860	6,473	(1,300)	-	91,990
Restricted Funds:						
Manse at Valuation	550,000	-	-	-	-	550,000
Church and Halls at Valuation	500,000	-	-	-	-	500,000
Organ Renovation	20,000	-	-	-	-	20,000
Church Fabric	342	-	-	-	-	342
Manse Fabric	42	-	-	-	-	42
Garden Fund	686	-	-	-	-	686
Pastoral Assistance	33,820	-	-	-	-	33,820
Bethany Care Van	957	5	-	(300)	-	662
	1,105,847	5	-	(300)	-	1,105,552
Unrestricted Funds:						
General Fund	289,991	203,897	12,597	(199,900)	-	306,585
Designated Fund						
- Premises Refurbishment	10,000	4,322	-	(4,572)	-	9,750
- External Grant	-	1,842	-	-	-	1,842
	299,991	210,061	12,597	(204,472)	-	318,177
Total Funds	1,490,795	211,926	19,070	(206,072)	-	1,515,719

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Sunday School and Youth Work

Miss Janet M. McKay bequeathed £26,032 on 25 January 1998 for Sunday School and youth work at the discretion of the Deacons' Court. Annual costs for Sunday School are resourced from General Funds. This fund is used for special expenses, for instance new equipment. Both Capital and Income can be used.

Flower Funds

The funds were gifted by four members to purchase flowers for decoration of the sanctuary.

H. G. Montgomery Fund

The income of this Fund is used to provide support to the needy of the parish.

Mission Fund

The funds were gifted between 1950 and 1976, to be applied at the discretion of the Mission Committee.

Minister's Fund

The funds were gifted between 1989 and 2000 to be applied at the discretion of the Minister.

Restricted Funds

Restricted funds have been set aside to meet expenditure in the future. The purpose of the restricted funds is as outlined in the fund names.

Designated Funds

A designated fund has been established for the purpose of premises refurbishment. Transfers to this fund will be made at the discretion of the Trustees.

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16. Special Offerings and Fund-raising Events

During the year the following income from special offerings and fund-raising events was received and disbursed to other charities:

	2025	2024
	£	£
Christian Aid	7,286	4,696
Refugees	-	574
Salvation Army	-	250
Food Bank	-	-
Jubilee Club	-	-
St. Columba's Hospice	3,443	2,499
Maggie's Centre	1,230	-
Corstorphine Dementia Project	116	-
	<u>12,075</u>	<u>8,019</u>

Income from Special Offerings and Fund-raising is collected for the recipient charities. It is therefore excluded from Incoming Resources and Resources Expended. The teaching of the Gospel according to Matthew Chapter 25 verses 34 to 40, together with other lessons are considered when deciding upon support for other charities.

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Minister

Rev. James D Aitken BD

Elders (59 at 31 December 2025)

James Abercrombie
Sarah Aitken
Elaine Baptie
Robert Brewster
Anne Brodie
Andrew M Broom
James R Byers
Norma EC Cameron
Brian Coutts
Fiona Coutts
Rona M Craig
Brian J Curlewis
Dorothy Davidson
Irene Dickson
Diana Fairgrieve
Andrew TF Gibb
Norma IA Gilmore
Isobel T Govenlock
Dale Gray
Lesley Gulland
Susanne Hope
Graeme Henderson
Margaret J Hunter

James R Hunter
Peter Jamieson
Andrew Job
Anne BG Kirkpatrick
Ian G Kirkpatrick
Simon P Langdon
Laura Langdon
James MacDonald
Derek MacGillivray
Isobel MacKenzie
Moira H Mather
Vera A McGlashan
Estelle M McKean
Edward McWilliam
Alec W Millar
Christine Millar
Ian Miller
Sheila M Minty
Inez Nisbet
Adrian Owens
Maureen A Paton
Douglas T Ramsay
Janice Reynolds

Sheonagh Richards
Mark Richards
Shirley Scott
Donna Short
Alexander D Stevenson
Jennifer Taylor
Valerie K Thomson
Yvonne L Wallace
Scott Waugh
Phil Wheeler
Margaret L Wheeler
Ruth E Wimberley
Audrey Winton

