

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Jan	2025		31	Dec	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	63521 82	7632 13			71153 95	72937 31
Legacies					0 00	0 00
Grants					0 00	0 00
Receipts from fundraising					0 00	0 00
Gross trading receipts	502 00				502 00	412 00
Income from investments other than land and buildings	303 34	1766 26			2069 60	2334 64
Rents from land & buildings	350 00				350 00	150 00
Gross receipts from other charitable activities					0 00	0 00
					0 00	0 00
A1 Sub total	64677 16	9398 39	0 00	0 00	74075 55	75833 95
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed					0 00	0 00
Proceeds from sale of					0 00	0 00
A2 Sub total	0 00	0 00	0 00	0 00	0 00	0 00
Total receipts	64677 16	9398 39	0 00	0 00	74075 55	75833 95
A3 Payments						
Expenses for fundraising					0 00	0 00
Gross trading payments	307 40				307 40	426 14
Investment management costs					0 00	0 00
Payments relating directly to charitable activities	68768 11	5596 00			74364 11	70993 63
Grants and donations					0 00	1573 75
Governance costs:					0 00	0 00
Audit / independent					0 00	0 00
Preparation of annual					0 00	0 00
Legal costs					0 00	0 00
Other					0 00	0 00
					0 00	0 00
A3 Sub total	69075 51	5596 00	0 00	0 00	74671 51	72993 52
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					0 00	
Purchase of investments					0 00	
A4 Sub total	0 00	0 00	0 00	0 00	0 00	0 00
Total payments	69075 51	5596 00	0 00	0 00	74671 51	72993 52
Net receipts / (payments)	-4398 35	3802 39	0 00	0 00	-595 96	2840 43
A5 Transfers to / (from) funds						
					0 00	
Surplus / (deficit) for year	-4398 35	3802 39	0 00	0 00	-595 96	2840 43

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Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	19 061 86	60 723 67			79 785 53	76 945 10
	Surplus / (deficit) shown on receipts and payments account	-4 398 35	3 802 39			-595 96	2 840 43
						0 00	0 00
						0 00	0 00
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	14 663 51	64 526 06	0 00	0 00	79 189 57	79 785 53
		-	-	-	-	0	0 00

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments	Free Church of Scotland Share Pool	General (Unrestricted)	3 482 28	2 884 83
	Free Church of Scotland Custodian of Titles	Fabric (Restricted)	48 466 80	46 827 83
		Total	51 949 08	49 712 66

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Ian A MacDonald	Ian A MacDonald	17/03/2026
Norman P Nicolson	Norman P Nicolson	17/03/2026

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

These funds are used for the maintenance and development of the Christian faith in our community, in the wider Free Church of Scotland and to the world.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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1 Donations

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	63 522				63 522	68 162
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts	502				502	412
buildings	303				303	335
Rents from land & buildings	350				350	150
Gross receipts from other charitable activities					-	-
Sub total	64 677	-	-	-	64 677	69 058
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	64 677	-	-	-	64 677	69 058
Payments						
Expenses for fundraising activities					-	-
Gross trading payments	307				307	426
Investment management costs					-	-
Payments relating directly to charitable activities	68768				68 768	65 150
Grants and donations					-	1 574
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	69076	-	-	-	69 076	67 150
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	69 076	-	-	-	69 076	67 150
Net receipts / (payments)	(4 398)	-	-	-	(4 398)	1 909
Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(4 398)	-	-	-	(4 398)	1 909

Nature and purpose of funds

The funds are used for the Christian ministry in our own community and to support the Free Church ministry at home and overseas.

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Fabric	Edinburgh Free Church of Scotland Custodian of				
Receipts						
Donations	7 632				7 632	4 776
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
buildings	127	1 639			1 766	2 000
Rents from land & buildings					-	-
Legacy					-	-
Sub total	7759	1639	-	-	9 398	6 776
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	7 759	1 639	-	-	9 398	6 776
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	5 596				5 596	5 844
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	5 596	-	-	-	5 596	5 844
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	5 596	-	-	-	5 596	5 844
Net receipts / (payments)	2 163	1 639	-	-	3 802	932
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2 163	1 639	-	-	3 802	932

Nature and purpose of funds

These funds are used for the maintenance of property