

**Edinburgh: Portobello and Joppa Parish Church  
(Church of Scotland)**

**The Trustees' Annual Report and Accounts  
for the Year Ended 31 December 2025**

**Church of Scotland Congregation Reference Number: 010103  
Scottish Charity Reference Number: SC011728**

## Edinburgh: Portobello and Joppa Parish Church Trustees' Annual Report Year Ended 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published on 16 July 2014.

### 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 in Scotland through a territorial ministry. The Church of Scotland cooperates with other churches in various ecumenical bodies in Scotland and beyond.

Edinburgh: Portobello and Joppa Parish Church has, like so many charities and other organisations, continued to adapt to the continual changes that are a part of contemporary life. Events have forced us to continue in our efforts to speak to an ever changing world and thus we have experimented with initiatives and reflected on our faith. Yet, in the midst of this, we strive to maintain true to our calling and our service. The first lines of our statement of belief are these: *'The community of Christ at the heart of the community.'* *We believe that we are called to live our Christian faith within the midst of this community and in the midst of this world, transforming it in love while we ourselves are transformed.*

Below are presented a number of headings corresponding to those activities which contribute so fully to the life of the congregation.

**Property and Finance:** As mentioned in the report for the 2024 accounts, the Kirk Session (the elders/trustees of the charity) have agreed that these two teams should in fact be one team. Terms of reference were drawn up and agreed, as well as the scope of responsibility and accountability. This team has been exceptionally busy and has galvanised much of the conversation and life around the church.

With regards to property, an excellent team led by our property convener, alongside an energetic caretaker, has overseen the care of the fabric of the church. Individual items requiring attention have been dealt with timeously. Conversations are continuing with Mill Architects with regards to the reconfiguration of the complex. Following consultation with church leaders and members, accessibility, welcome and flexibility have been the driving themes. Designs have been drawn up, ramps will be installed, a lift is proposed and a designated space for hospitality in the sanctuary is planned.

With regards to finance, more details will be provided elsewhere in the accounts. Suffice it to say that our finance convener and our treasurer have spent significant time and energy to ensure that our finances were as healthy as possible during the past year. They, alongside our church administrator/bookkeeper, our session clerk and our finance team have ensured that our finances are in good order. We recognise that significant challenges remain and continue to be vigilant. In light of this knowledge, a variety of different scenarios have been drawn up to guide thinking and action aware of the potential financial pressures. As a result, planning is underway for a stewardship campaign in 2026. This campaign will focus on engagement and commitment, drawing on a momentum within the church centred on worship and attendance.

## Edinburgh: Portobello and Joppa Parish Church Trustees' Annual Report Year Ended 31 December 2025

### Objectives and Activities - Continued

**Worship and Education:** We continued to offer a variety of services during the year. We consistently offer three worship services on a Sunday: 9.30am (quiet and reflective), 10.30am (informal and interactive) and 11.15am (traditional). There are a number of young families attending our more informal and interactive service and they are consistently joined by other members from an older age bracket, thus reflecting a desire to create a more intergenerational gathering that encourages community in diversity. More and different people have also been involved in worship. Our live streaming equipment continues to allow us to keep in touch with those members who cannot attend and provides a means to share our worship with others through YouTube and Zoom. This equipment also provides a means for people of all ages to contribute their time and talents to the life of the church. Recent statistics are encouraging:

#### Average attendance per week:

1. Jan. 2023: 157/week;
2. Jan. 2024: 155/week;
3. Nov. 2024: 173/week;
4. Nov. 2025: 187/week.

#### Average YouTube Views:

1. Jan. 2023: 36/week;
2. Jan. 2024: 48/week;
3. Nov. 2024: 68/week;
4. Nov. 2025: 64/week.

These encouraging statistics are supplemented by an increasing number of new faces attending worship consistently.

Thanks to the efforts of our Family Worker, we were able to continue our provision for the younger generations. A variety of offerings are provided in order to encourage participation and engagement: Sunday Stars, Godly Play, Breakfast Club, Breakfast Club 2.0, Messy Church, Coffee Break and the 10.30am worship mentioned above. Again, some statistics may underscore the ongoing effectiveness of these, all the more noteworthy in light of the challenges faced by most churches when attempting to engage with a younger demographic:

Numbers of children/youth/young adults involved in the life of the church:

1. Sunday Stars/Godly Play: 23;
2. Breakfast Club: 19;
3. Worship (esp. 10.30am/informal and interactive service): 14;
4. Messy Church (excluding those in the categories above): 21 + 34 (18 yrs. old and not on the official roll);
5. Breakfast Club 2.0 (for older teenagers/young adults): 8;
6. Coffee Break: 17 babies/18 parents or carers (not on official roll);
7. Communion: 27.

The numbers above suggest a good base on which to continue nurturing the life of the congregation and the strengthening of our faith. Indeed, a strategic decision post-covid to focus efforts on Sunday mornings, which many or most people at least notionally consider a time for church, has prompted the variety above and also prompted a focus on welcome and hospitality. On Sunday mornings the Rolling Cafe has been an unequivocal success allowing time and space to make connections. Tea, coffee and conversation are available from 9.30am on Sunday to 12.30pm. This allows people to linger longer and for parents to catch up when the children are in Sunday Stars.

## **Edinburgh: Portobello and Joppa Parish Church Trustees' Annual Report Year Ended 31 December 2025**

### **Objectives and Activities - Continued**

#### **Worship and Education - Continued**

The education described above has been supplemented by Biblical studies offered in conjunction with Meadowbank and Willowbrae Church, with whom the Presbytery have asked us to work more closely. These two initiatives have continued thanks to the proximity of the previous Associate Minister, the Probationer and others in the participating congregations. Also, there are monthly prayer meetings with people from Meadowbank and Willowbrae.

**Outreach:** Our outreach and concern for others continues. Fundraising and support has continued for a variety of charities: Christian Aid, Fresh Start, Bethany Christian Trust, Wilson Memorial Food Bank, ASHA, Mary's Meals. An ecumenical choir led by two members of PJPC has not only provided much music and fellowship but has also helped to raise significant sums of money for Guide Dogs, Edinburgh Young Carers, Cyrenians and other charities. Our Guild is strong, providing much fellowship for people in the congregation and in the orbit of the church, and its contributions to local and wider charities too should be noted. We also consider our hosting of many community group and organisations to be a vital part of our outreach as well. The following are but a few: Coffee Time for new mums, Carers and Toddlers groups, three sections of the Boys' Brigade, Rainbows/Brownies/Guides, Drama Group, Junior Drama Group, the Guild, and weekly Coffee Clubs.

**Pastoral Care:** Through the efforts of the staff, the pastoral care team, elders and many members of the congregation, we have managed through phone calls, cards, distribution of magazines and doorstep visits to keep in touch remarkably well with people in the orbit of the church. Most importantly, however, the session clerk has continued to spearhead the organisation of the pastoral care. A team has formed, has received training and is able to provide care and support as required. In addition, new focus has been directed towards the pastoral care of the ministry and staff team as they, and all the leaders in the congregation, strive to navigate monumental changes in the Church of Scotland.

**Communication:** The importance of online communication continues to be noted. We have a PJPC website and public Facebook page, and are also starting to utilise TikTok and YouTube as online resources to be used to engage with the wider community. A weekly e-newsletter, combined with traditional provision of magazines and other communication as required, has allowed the channels of information and feedback to remain open. We as a congregation are most fortunate to have been blessed with a variety of talents and skills to allow these initiatives to work.

**Wider Church:** We continue to take an active part in the wider church. The minister continues to oversee a team tasked with a far reaching re-structuring of the churches in the Presbytery, involving proposals for 40% ministry cuts and the release of approximately 20% of the fabric. A significant portion of his time, energy and focus is therefore contributed to the wider church and the congregation have been understanding and supportive, with many members taking on extra work. There are strong connections with other local denominations and these are evident in local initiatives: the local clergy meet regularly, there were gatherings for the Week of Prayer for Christian Unity and the ecumenical holiday club was successful. A TAP IntoIT course, aimed to assist people with IT issues and foster relationships, was organised and presented jointly between PJPC and Meadowbank and Willowbrae. Indeed, as suggested in the paragraphs above, PJPC has continued to work more closely with the newly united Meadowbank and Willowbrae Church and there are many opportunities beyond those mentioned above in which the cooperation can catalyse new initiatives and spark further ideas.

**Edinburgh: Portobello and Joppa Parish Church  
Trustees' Annual Report  
Year Ended 31 December 2025**

**Achievements and Performance**

PJPC serves within an environment that is not always supportive of, or conducive to, a life of faith in the contemporary world. Yet the report above is nothing if not an indication of effectiveness and faithfulness. Our worship numbers have been encouraging and the number of people in the younger demographic is of particular importance. Many of the new faces, especially some young men now attending worship, point to a growing need in new generations for community, connection and, we daresay, Christ. As mentioned in the 2024 OSCR report, previous work has suggested that those who engage in worship are those who support the church most fully in terms of time, talents and money. This is important: our core remains strong and contains the seeds and possibilities of continuing growth in numbers, depth in faith and commitment in and to community. We will continue to engage faithfully and hopefully with each other, our community and our world in 2026 and in the years to come.

**Risk Management**

The Trustees recognise their responsibility to assess and manage potential risks to the charity. This involves identifying the major risks which the charity faces and taking appropriate mitigating actions. The identified risks include the safeguarding of young people as well as the wider health and safety of members, worshippers and other users of the church building and its activities. In addition, there are risks in relation to the fabric and contents of the church buildings, the manse and the church flat.

To mitigate these risks, policies are in place and named individuals appointed to coordinate and/or oversee the safeguarding, health and safety of individuals and organisations using the church buildings. Appropriate insurance cover has been taken out to cover risks relating to people, property and contents in line with Church of Scotland requirements.

# Edinburgh: Portobello and Joppa Parish Church

## Trustees' Annual Report

### Year Ended 31 December 2025

#### Financial Review

##### Income

The principal income of the Church is generated through monthly standing orders from members. This is augmented by weekly offerings at the Church Services on the Sunday, donations for the use of our various halls, fundraising and income tax recovered on Gift Aid.

Total income this year amounts to £465,753 (2024 £403,711), an increase of £62,042. The increase is mainly the result of the charity receiving unrestricted legacies of £82,850 (2024 £43,343). This is an increase of £39,507. We also claimed more money this year in respect of property costs from the General Trustess of £140,689 (2024 £107,785), an increase of 32,904.

Donations and legacies amounted to £262,429 (2024 £234,448), an increase of £27,981. Included in legacies is an amount of £1,850 which was received from the North Merchiston Fund. This was the distribution as per the Church of Scotland Presbytery of Edinburgh and West Lothian from the meeting of 4th February 2025.

Income from Charitable Activities amounted to £20,143 (2024 £16,750) an increase of £3,393.

Investment income amounted to £42,492 (2024 £44,728), a decrease of £2,236.

Other income amounted to £140,689 (2024 £107,785), an increase of £32,904.

The Trustees are very grateful for all donations received during 2025.

##### Expenditure

Total expenditure amounted to £381,838 (2024 £341,728), an increase of £40,110.

Expenditure consists of Giving to Grow (the amount paid to the Church of Scotland for their running costs), £117,724 (2024 £109,629), an increase of £8,095.

Salary costs amounted to £66,482 (2024 £64,073), an increase of £2,409.

Fabric repairs and maintenance £107,316 (2024 £106,843), an increase of £473.

Other costs amounted to £90,316, including £23,611 for new chairs (2024 £61,183), an increase of £29,133.

##### Gains on Investments

Gains on investments held on our behalf by the Church of Scotland Investors Trust amounted to £52,221 (2024 £42,992).

##### Overall

Net income amounted to £136,136 (2024 £104,975), an increase of £31,161.

## **Edinburgh: Portobello and Joppa Parish Church Trustees' Annual Report Year Ended 31 December 2025**

### **Reserves Policy**

It is the Trustee's policy to hold a minimum reserve of approximately six months expenditure including designated funds. At the end of the year the Church held cash funds of £325,226 (2024 £314,263).

### **Investments**

The Church holds a number of investments with Church of Scotland Investors Trust, as noted in note 9 to the accounts amounting to £1,068,544 (2024 £941,330)

The Church's investment objectives are to achieve a capital and income return commensurate with the Church's agreed risk tolerance. This objective, as set out by the Trustees, is currently being met.

### **Governing Document**

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

### **Administrative Details**

Primary leadership comes from the office bearers (the Minister, Stewart G. Weaver; the Session Clerk, Michael Craig; the Treasurer, David Stocks) as well as a Conveners' Team and the Kirk Session.

### **Organisational Structure**

Portobello and Joppa Parish Church is a part of the Church of Scotland, which covers the geographical entirety of Scotland. It is Presbyterian in structure and thus depends on a system of courts, from the General Assembly through Presbyteries to the local Kirk Session. The trustees are the members of the Session.

We are using a Unitary Constitution, in which Session sets priorities and makes major decisions, whilst a number of teams carry out the necessary tasks. All teams are led by an elder and these elders are listed in Trustees. It is not felt necessary to include all team members as Trustees. The teams are as follows: Finance; Fabric; Worship and Education; Communication; Social; Pastoral and Outreach. They are convened by an Elder of the church and each team will have on it a mixture of members of the congregation and elders. The teams are allowed enough latitude for them to carry out their function but with the structure whereby any major decisions, as defined by the Session, will be brought to the Session for discussion and agreement.

In order to encourage maximum participation from session members and from the congregation, there is a 3 year rotation for conveners and for members of the team. This rotation allows wider participation and also variety of viewpoints which means that any decisions reflect more fully the views of the congregation.

In essence, this structure allows us to retain a view of our overall aims while encouraging participation in the execution of the necessary details.

**Edinburgh: Portobello and Joppa Parish Church  
Trustees' Annual Report  
Year Ended 31 December 2025**

**Trustees**

**Members of the Kirk Session**

Anderson, Elizabeth	Ferguson, Michael J	Rutherford, Elize A
Anderson, George	Foster, Jennifer	Scott, Marion
Anderson, Sandra P E	Gilchrist, Sheena	Scott, William
Ballantine, Donna	Hay, Sheila M	Simpson, David O
Brackenridge, Carol D	Kneale, Helen	Simpson, David A
Brackenridge, David C G	Lamb, Vivienne	Simpson, Louise
Brown, Michelle	McDaid, Helen	Smith, Adrian
Burns, Moyra A	McDonald, Jamie	Stocks, David
Carlile, Fiona C	McDonald, Sheena	Todd, Robert
Craig, Michael	McKerchar, Anne	Weaver, Rev Dr Stewart
Davis, R Hunter	McKillop, Carolyn	Williamson, Margaret
Donaldson, Pamela M I	Moar, Ann	Wilson, Robert
Donaldson, Ross W	Rennie, Sarah	Young, Pat
Downie, Ian	Russell, Anne H	

**Retired**

**Date**

Alexander, Robin	March 2025
Binnie, Sandra	June 2025
Foster, James	June 2025
Gillies, Iain	July 2025
Hutchison, Grant	June 2025
McNulty, Henry S	June 2025
Morrison, Hazel	June 2025
Morrison, John	June 2025
Swanson, Graeme	June 2025

**Edinburgh: Portobello and Joppa Parish Church  
Trustees' Annual Report  
Year Ended 31 December 2025**

**Trustees - continued**

**Principal Office Bearers**

<b>Minister:</b>	Reverend Dr Stewart Weaver
<b>Session Clerk:</b>	Michael Craig
<b>Church Treasurer:</b>	David Stocks
<b>Principal Office:</b>	The Church Office 1 Brunstane Road North Edinburgh, EH15 2DL
<b>Charity Reference Number:</b>	SC011728
<b>Congregation Reference Number:</b>	010103
<b>Independent Examiner</b>	Sarah Hollis CA Hollis Accounting Limited 3 Melville Crescent, Edinburgh, EH3 7HW
<b>Banker</b>	Bank of Scotland 172 High Street, Musselburgh, EH21 7DZ

**Edinburgh: Portobello and Joppa Parish Church  
Trustees' Annual Report  
Year Ended 31 December 2025**

**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)

The law applicable to charities in Scotland 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, of the charity for that period. In preparing the financial statements, the trustees are required to

1. Select suitable accounting policies and then apply them consistently;
2. observe the method and principles in the applicable Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. 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
5. 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). 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. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

  
**Michael Craig**  
Session Clerk

Date: 25/2/2026

**Edinburgh: Portobello and Joppa Parish Church  
SC011728**

**Independent Examiner's Report to the Trustees of Portobello and Joppa Parish  
Church**

I report on the accounts of the charity for the year ended 31 December 2025 which comprise the Statement of Financial Activities, Balance Sheet, Accounting Policies and notes 1 to 15.

**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 (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 Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation from trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would require 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 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 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.

*Sarah Hollis*

Sarah Hollis CA  
Member of the Institute of Chartered Accountants Scotland  
Hollis Accounting Limited  
3 Melville Crescent  
Edinburgh, EH3 7HW

Date: 2/3/26

**Edinburgh: Portobello and Joppa Parish Church  
Statement of Financial Activities  
Year Ended 31 December 2025**

	Note	Unrestricted Funds 2025	Unrestricted Funds 2024
<b>Income from:</b>			
Donations and legacies	1	262,429	234,448
Charitable activities	2	20,143	16,750
Investments	3	42,492	44,728
Other	4	140,689	107,785
<b>Total Income</b>		<u>465,753</u>	<u>403,711</u>
<b>Expenditure on:</b>			
Charitable Activities	5	381,838	341,728
<b>Total Expenditure</b>		<u>381,838</u>	<u>341,728</u>
<b>Net Income/(Expenditure)</b>		83,915	61,983
<b>Net Gains/(Losses) on Investments</b>		52,221	42,992
<b>Net Income/(Expenditure) and net movement in funds</b>		<u>136,136</u>	<u>104,975</u>
<b>Reconciliation of funds:</b>			
<b>Total funds brought forward</b>		1,907,013	1,802,038
<b>Total funds carried forward</b>		<u>2,043,149</u>	<u>1,907,013</u>

There is no restricted or endowment income or expenditure in either year.

**Edinburgh: Portobello and Joppa Parish Church  
Balance Sheet  
At 31 December 2025**

	Note	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	8		650,000		650,000
Investments	9		<u>1,068,544</u>		<u>941,330</u>
			<u>1,718,544</u>		<u>1,591,330</u>
<b>Current Assets</b>					
Debtors	10		3,000		43,194
Bank and Cash	11		<u>325,226</u>		<u>314,263</u>
			<u>328,226</u>		<u>357,457</u>
<b>Less: Current Liabilities</b>					
Falling due within one year	12		<u>3,621</u>		<u>41,774</u>
<b>Net Current Assets</b>	13		324,605		315,683
<b>Net Assets</b>			<u><u>2,043,149</u></u>		<u><u>1,907,013</u></u>
<b>Unrestricted Funds</b>	14				
General Fund			483,399		423,023
Fabric Fund			611,219		587,680
Revaluation of Investments			298,531		246,310
Manse Fund			<u>650,000</u>		<u>650,000</u>
			<u><u>2,043,149</u></u>		<u><u>1,907,013</u></u>

The accounts were approved by the Trustees on

25/02/26

For and on behalf of the Trustees



**Michael Craig**  
Session Clerk



**David Stocks**  
Treasurer

## **Edinburgh: Portobello and Joppa Parish Church 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 (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### **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 there from 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. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

### **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, 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 FRS 102 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.

## **Edinburgh: Portobello and Joppa Parish Church Accounting Policies - continued**

### **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. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £25,000 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	4 years
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### **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 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**

Edinburgh: Portobello and Joppa Parish Church (Church of Scotland) 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, therefore expenditure includes irrecoverable input VAT.

**Edinburgh: Portobello and Joppa Parish Church**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2025**

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
<b>1. Donations &amp; Legacies</b>		
Offerings	138,339	146,067
Tax Recovered on Gift Aid	27,400	29,931
Unrestricted Legacies	82,850	43,343
Fabric Fund Donations	12,620	13,137
Other	1,220	1,970
	<u>262,429</u>	<u>234,448</u>
Income from Donations and Legacies were all unrestricted.		
<b>2. Income from Charitable Activities</b>		
Weddings	228	0
Fundraising Events	490	1,241
Use of Premises	19,425	15,509
	<u>20,143</u>	<u>16,750</u>
Income from Charitable activities was all unrestricted.		
<b>3. Investment Income</b>		
Church of Scotland Investors Trust:		
Congregational Fund	16,297	17,526
Fabric Fund Plus Dividends from Other Companies	26,195	27,202
	<u>42,492</u>	<u>44,728</u>
Investment income was all unrestricted.		
<b>4. Other Income</b>		
Receipts from General Trustees	140,689	107,785
	<u>140,689</u>	<u>107,785</u>
Other Income was all unrestricted.		

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity.

**Edinburgh: Portobello and Joppa Parish Church**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2025**

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
<b>5. Analysis of Expenditure</b>		
Giving to Grow	117,724	109,629
Presbytery Dues	3,520	2,867
Ministry Expenses	1,112	1,662
Probationer Expenses	283	0
Pulpit Supply	200	300
Other Salary Costs	66,482	64,073
Fabric Repairs and Maintenance	107,316	106,843
Council Tax, Water Charges and Insurance	20,162	17,809
Other Building Costs	29,772	26,934
Church Office Expenses	5,063	3,881
Christian Education and Outreach	2,681	3,073
Organ and Music	830	1,970
Other Expenses	25,092	1,114
(Other Expenses include chairs purchased within the year costing £23,611)		
Electronic & Bank Charges	161	133
Governance: Ind. Examination	1,440	1,440
	<u>381,838</u>	<u>341,728</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was all unrestricted.

**Edinburgh: Portobello and Joppa Parish Church**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2025**

6. Staff Costs and Number	2025 £	2024 £
Salaries and Wages	63,876	61,825
Social security and Pension costs	2,606	2,248
	<u>66,482</u>	<u>64,073</u>

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

Administration	1	1
Family Worker	1	1
Music staff	1	1
Premises maintenance	1	1

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 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 5th and subsequent years of service) £39,856.

**7. Trustee Remuneration and Related Party Transactions**

Fiona Carlile, who is a member of the Kirk Session, received £5,208 (2024 £5,218) for her services as Musical Co-ordinator.

The Minister, the Reverend Dr Stewart Weaver, received expenses of £5,144 (2024 £5,400).

Anne Russell, who is a member of the Kirk Session received £15,756 (2024 £15,622) for her services as Church Administrator and Book-keeper.

Michelle Brown, who is a member of the Kirk Session received £22,038 (2024 £21,860) for her services as the Family Worker.

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 £55,366 (36.66%) of normal giving (2024 £51,496 (32.35%)) was donated to the congregation by Trustees.

Normal giving of £151,019 (2024 £159,204) encompasses General Fund Offerings of £138,339 (2024 £146,067) and Fabric Fund Donations of £12,620 (2024 £13,137).

**Edinburgh: Portobello and Joppa Parish Church**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2025**

**8. Tangible Fixed Assets**

	£	£	£
<b>Cost</b>	Buildings	AV System	Total
At 1 January 2025	650,000	58,830	708,830
Additions	0	0	0
At 31 December 2025	<u>650,000</u>	<u>58,830</u>	<u>708,830</u>
<b>Accumulated Depreciation</b>			
At 1 January 2025	0	58,830	58,830
Charge for the Year	0	0	0
At 31 December 2025	<u>0</u>	<u>58,830</u>	<u>58,830</u>
<b>Net Book Value</b>			
At 1 January 2025	<u>650,000</u>	<u>0</u>	<u>650,000</u>
At 31 December 2025	<u>650,000</u>	<u>0</u>	<u>650,000</u>

The Trustees consider the manse to have a value in the region of £650,000.  
The Heritage Properties consisting of the Church, Church Hall and Church House are not recorded in the accounts. It is currently not possible to place a valuation on the Heritage Properties.

**Prior Year Comparatives**

	£	£	£
<b>Cost</b>	Buildings	AV System	Total
At 1 January 2024	650,000	58,830	708,830
Additions	0	0	0
At 31 December 2024	<u>650,000</u>	<u>58,830</u>	<u>708,830</u>
<b>Accumulated Depreciation</b>			
At 1 January 2024	0	58,830	58,830
Charge for the Year	0	0	0
At 31 December 2024	<u>0</u>	<u>58,830</u>	<u>58,830</u>
<b>Net Book Value</b>			
At 1 January 2024	<u>650,000</u>	<u>0</u>	<u>650,000</u>
At 31 December 2024	<u>650,000</u>	<u>0</u>	<u>650,000</u>

**Edinburgh: Portobello and Joppa Parish Church**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2025**

9. Investments	2025	2024
	£	£
Market value at 1 January	941,330	898,338
Investments Purchased In Year	74,993	0
Investments Uplifted In Year	0	0
Gains/(Losses) on Investments	52,221	42,992
Market value at 31 December	<u>1,068,544</u>	<u>941,330</u>
Investments at cost		
Church of Scotland Growth Fund	239,079	239,079
Church of Scotland Income Fund	530,934	455,941
	<u>770,013</u>	<u>695,020</u>

The revised investment policy, is to generate income while giving potential for capital preservation in real terms.

The performance of the investments has met this objective.

Note: The charity also holds 200 shares in Marks and Spencer plc and 1,968 ordinary shares in British Petroleum plc.

The Trustees consider those to have a nil value as they cannot be sold.

10. Debtors	2025	2024
	£	£
Debtor	0	40,194
Gift Aid Tax Refund Due	3,000	3,000
	<u>3,000</u>	<u>43,194</u>

11. Bank and Cash	2025	2024
	£	£
Bank of Scotland Treasurers Accounts	42,039	50,920
Bank of Scotland Savings Account	161,801	128,320
Other Bank Account	25,146	38,783
Church of Scotland Deposit Fund	96,240	96,240
	<u>325,226</u>	<u>314,263</u>

12. Creditors	2025	2024
	£	£
Accruals	<u>3,621</u>	<u>41,774</u>

13. Analysis of Net Assets Between Funds	2025	2024
	Unrestricted	Unrestricted
	£	£
Fixed assets investment	1,718,544	1,591,330
Net current assets	324,605	315,683
	<u>2,043,149</u>	<u>1,907,013</u>

**Edinburgh: Portobello and Joppa Parish Church**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2025**

**14. Movements in Funds**

	At 1 January 2025 £	Income £	Expenditure £	Investment Revaluation £	At 31 December 2025 £
<b>Unrestricted Funds</b>					
General Fund	423,023	334,898	(274,522)	0	483,399
Fabric Fund	587,680	130,855	(107,316)	0	611,219
Revaluation of Investments	246,310	0	0	52,221	298,531
Manse Fund	650,000	0	0	0	650,000
	<u>1,907,013</u>	<u>465,753</u>	<u>(381,838)</u>	<u>52,221</u>	<u>2,043,149</u>

**Prior Year Comparatives**

	At 1 January 2024 £	Income £	Expenditure £	Investment Revaluation £	At 31 December 2024 £
<b>Unrestricted Funds</b>					
General Fund	375,151	282,757	(234,885)	0	423,023
Fabric Fund	573,569	120,954	(106,843)	0	587,680
Revaluation of Investments	203,318	0	0	42,992	246,310
Manse Fund	650,000	0	0	0	650,000
	<u>1,802,038</u>	<u>403,711</u>	<u>(341,728)</u>	<u>42,992</u>	<u>1,907,013</u>

15. In common with all congregations of the Church of Scotland the congregation benefits from the contributions 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.

**Edinburgh: Portobello and Joppa Parish Church**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2025**

**Appendix 1**  
**Special Collections and Collections for Third Parties**

<b>Income</b>	£
The Guild	2,283
Christian Aid Committee	11,374
Retiral Collections & Other Events	17,472

31,129

<b>Expenditure</b>		
The Guild	Guild affiliation fees	933
	Pachamama	100
	Portobello & Joppa Parish Church	500
	Guild Projects	500
	Christian Aid	250

2,283

**Sunday Stars and Breakfast Club**

Note: it is the Trustees decision that all expenditure in relation to the Sunday Stars is met from the main funds of the Church. All income generated through the children's activities is therefore donated to charity.

This year the children allocated the income as follows:

Porridge Breakfast for Marys Meals 19/01/2025	891
ASHA Curry Dinner 07/02/2025	1,554
Cupcake Sunday for Christian Aid	243

2,688

<b>Christian Aid</b>		
	Christian Aid Week Collections	1,543
	Feast of Life Choir Concert 08/06/2025	1,289
	Sale of Silver	8,470
	Fair Trade Stall 2025	72

11,374

<b>Collections</b>		
	Old Currency Collection for Marys Meals Jan 2025	416
	Retiral Collection for Malawi Fruits 28/09/2025	500
	Christmas Eve Retiral Collections ASHA	1,394

2,310

<b>Feast of Life Choir</b>		
	Concert 21/12/2025 - Cyrenians	550
	Concert 21/12/2025 - Young Carers	550

1,100

**Edinburgh: Portobello and Joppa Parish Church**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2025**

**Appendix 2**

**Funds Held by General Trustees of Church of Scotland**

	2025 £	2024 £
<b>Capital Account</b>		
Investors Trust Balance held at 31st December	<u>825,512</u>	<u>893,976</u>
Market value of Investments at 31st December	<u>907,865</u>	<u>1,015,590</u>
<b>Revenue Account</b>		
Credit balance at 31st December	<u>(30)</u>	<u>338</u>

The Charity is not entitled to the direct proceeds of the sale of the Old Parish Manse which was disposed of in 2014, St James Manse which was disposed of in 2015, the St James Complex which was disposed of in 2016 and the the Old Parish Complex which was disposed of in 2017. The net proceeds of the sale were invested, less a 10% levy deducted for the benefit of other churches, by the Church of Scotland General Trustees. The interest receivable now and in future years from this fund can only be used to fund property expenditure.

**Funds held in the Church of Scotland Stipend Fund**

Funds held	<u>800,012</u>	<u>800,012</u>
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The General Trustees of the Church of Scotland have invested the above funds for the benefit of the Charity in the Church of Scotland Stipend Fund.

The deemed interest from the Stipend Fund reduces the direct cost of Giving to Grow on the charity. The deemed interest received in 2025 was £24,228 (2024 £24,582).