

# Edinburgh: Newington Trinity Church of Scotland

Scotland · Charity number SC000785

## Details

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**Known as** Mayfield Salisbury Parish Church

**Status** Active

**Legal form** Unincorporated association

**Part of** The Church of Scotland (SC011353)

**Registered** 1918-04-10

**Register** [View on the OSCR register](#)

## Contact

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**Address** newington Trinity Parish Church  
18 West Mayfield  
Edinburgh  
EH9 1TQ

**Website** [www.newingtontrinity.org](http://www.newingtontrinity.org)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** We promote the objectives of the Church of Scotland within our parish, the rest of Scotland and abroad.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** City of Edinburgh
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£384,069	£476,810	-	4
2023-12-31	£411,909	£322,636	-	4
2022-12-31	£319,560	£335,069	-	4
2021-12-31	£275,368	£323,800	-	4
2020-12-31	£293,826	£349,246	-	4

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# Accounts

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**Edinburgh: Newington Trinity Church of Scotland**

*Formerly  
Mayfield Salisbury Parish (Edinburgh) Church of Scotland*

**Trustees' Report and Accounts  
For the year ended 31 December 2024**

**Congregation No: 010138**

**Scottish Charity No: SC000785**

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Trustees’ Report  
Year ended 31 December 2024**

This is the annual Trustees’ report, together with the financial statement, for the year ended 31st December 2024. The Trustees of the charitable trust known as Edinburgh: Newington Trinity Church of Scotland SC000785 “Newington Trinity” (formerly Mayfield Salisbury Parish (Edinburgh) Church of Scotland (Mayfield Salisbury)) are the members of the Kirk Session. From 1 January 2025 Mayfield Salisbury formed a union with Craigmillar Park Church and Priestfield Church. The new congregation is Newington Trinity Church.

**Objectives, Activities, Achievements and Performance.**

**Introduction: Newington Trinity’s purpose.**

Newington Trinity’s purpose is to promote the objectives of the Church of Scotland within its parish, the rest of Scotland and abroad. We work with those of other faiths or none. Some of the particular ways in which we have sought to further these objectives are discussed below.

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

Newington Trinity is administered in accordance with the terms of the Deed of Constitution (Unitary Form) dated 13 April 2006 and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. It lies within the district of The Presbytery of Edinburgh and West Lothian. Under its Unitary Constitution, the Kirk Session of Newington Trinity is responsible for both the spiritual and business affairs of the church. The Kirk Session members are the elders of the church and are chosen by existing Kirk Session members from those of the church membership who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Fuller details on structure, governance and management are set out below.

**SUMMARY OF ACTIVITIES**

The main activities and achievements of Newington Trinity are discussed under four headings: worship; discipleship; fellowship; mission and service. These are followed by the Financial Review.

This year, overlaying all of this activity has been work to progress the union between Craigmillar Park, Mayfield Salisbury and Priestfield congregations. On Sunday 2 June congregational votes on the union in the 3 merging congregations were overseen by Presbytery. They addressed the Basis of Union and the Basis of Team Ministry and resulted in overwhelming or unanimous support for the union across the three congregations. [REDACTED]

[REDACTED] was approved as the Minister of the new congregation. On 18 June Presbytery approved the

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union at its meeting. Subsequently the Kirk Sessions agreed with Presbytery that the union would take place on 1 January 2025 when the new congregation of Newington Trinity Church of Scotland would be formed.

The Minister of Mayfield Salisbury Church in 2024 was the [REDACTED] also fulfils the role of Vice Principal of New College and, during the Principal’s absence on research leave, was the Acting Principal until the end of 2024, appointments fully supported by the Kirk Session. [REDACTED] was also appointed by the Presbytery of Edinburgh and West Lothian to be the Interim Moderator of Priestfield from 18 June until the union; and also Interim Moderator of Craigmillar Park from 1 November [REDACTED] (emitted on 31 October) until the union.

A Probationary Minister, [REDACTED], continued his appointment until 30 November when he took up an appointment as Assistant Minister at the Church of the Holy Rude in Stirling prior to his ordination in February 2025.

Our Pastoral Assistant, [REDACTED] and our Children and Young Adult Worker [REDACTED] continued in their posts.

The Church Manager [REDACTED] continued to offer a welcome and to provide support and practical help to any organisation that needs accommodation. Amongst other activities, he manages the lettings; maintains the properties and access for buildings maintenance; ensures the sanctuary and halls are ready for users; produces the Orders of Service and notices, assists with email communications and oversees the website and live streaming of services.

Our worship continued to be enriched with music from the Chamber Group and the choir, led by our music director [REDACTED] and supported by our organist [REDACTED]. In the latter part of 2024 the choir was enhanced by singers from Craigmillar Park and Priestfield. An anonymous donation permitted the continuation of the Chamber Group until the end of 2024 pending a review of the Group.

The congregation continues to be kept informed of news and developments via a weekly congregational email. This is issued to all who wish to be on the mailing list with general information relevant to the whole congregation. In the latter half of the year this included those from Craigmillar Park and Priestfield who wished to receive the email. A Youth Newsletter email is sent periodically to inform young people and their parents of planned activities and updates are included in the weekly congregational email.

Our magazine, Grapevine (available as a hard copy and on our website) is issued 8 times per year. It contains a pastoral letter and sermon, as well as a wealth of information about congregational activities. Easter and Christmas greetings cards with details of services have been available to the whole congregation and distributed to those residing in the parish of Mayfield Salisbury and the wider parish of what is to be Newington Trinity.

There have been 3 baptisms this year, 1 wedding and 15 funerals have been conducted.

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On 12 May the Stated Annual Meeting was held in person in the sanctuary with the Annual Report and accounts being received.

The proposed union between Craigmillar Park, Mayfield Salisbury and Priestfield congregations under the Presbytery Mission Plan has been a key feature of activity throughout the year. There has been a strong desire across all three congregation to see the union progress and we have continued to ensure that the congregations are kept engaged and informed. Together we issue a newssheet, generally monthly -“Towards our Union” - reporting on developments and progress. This is sent both by email and is available in hard copy and started in February 2023. It has been instrumental in informing the congregations of the various stages in moving towards the union.

The outline governance structure was further developed as was the proposed size and turnover of the new Kirk Session. These and other matters were discussed in Plenary sessions where the three Kirk Sessions met together to discuss and agree proposals and recommendations to be put to the new Kirk Session of Newington Trinity when formed. Each Session then met separately after the Plenary meetings to confirm their views on the recommendations. While the final decisions were to be for the Newington Trinity Kirk Session, the process allowed for planning on an anticipated agreed way forward.

Consultations with the congregations were undertaken on two issues: possible worship arrangements (timing/ content etc) in Newington Trinity; and a review on the use of the Sanctuary including whether the pews should be replaced with chairs once the heating works in the sanctuary of Mayfield Salisbury were undertaken in 2025 or 2026 (the pews have to be lifted to remove the deteriorated cast iron pipes and to improve insulation). Consultation documents were issued in paper and digital form and a healthy response was received to both consultations. At a high overall level the recommendations were supported but the exercise highlighted differing views on certain key aspects. It was concluded that major decisions would be considered by the new Kirk Session following further research and consultations with various groups. On worship the current arrangements would continue with the joint service at 10:30 moving to the first Sunday of the month.

A retreat for the congregations was held at Priestfield Church on Saturday 1 June providing an opportunity for contemplative prayer, peace and renewal and for the three congregations to get to know each better.

A group was formed of elders and members of the congregation from the three churches to explore the concept of pioneer ministry and mission and to begin to shape what the second Ministerial post under the Presbytery Plan might be wished for Newington Trinity.

The Union Steering Group (comprising the Ministers and Session Clerks) continued to oversee the key issues and communication. As the [REDACTED] retired and the [REDACTED] tenure ended the USG membership reduced.

Overall, in 2024 we consolidated our shared worship across the 3 congregations and an increasing number of fellowship activities and social gatherings being conducted under the ‘Newington Trinity’ umbrella. With [REDACTED]

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After the retirement of the Priestfield congregation formally began worshipping at Mayfield Salisbury after the joint summer services. Similarly, the Craigmillar Park congregation joined these services from November.

For three weeks in June and July a pulpit swap was undertaken between [REDACTED] of the First Presbyterian Church of Statesboro Georgia USA. [REDACTED] family also joined and various social events were organised to provide a welcome, including a BBQ in the church gardens.

Our Minister, the [REDACTED] was a commissioner to the General Assembly as was our Pastoral Assistant [REDACTED]. Reports were made both to the Session and the congregation.

A key focus of support and prayer this year continued to be on the citizens of Ukraine and since October 2023 on those suffering in Palestine and Israel while also praying for those in Sudan and elsewhere suffering at the hands of other humans or natural disaster. Fundraising and more practical support have been promoted throughout the year.

Two other events merit mention in the overall summary of the year.

First of all, a heating project for the halls was undertaken during the year. The main heating system in the sanctuary is broken and has to be replaced. This is a major project and requires considerable planning. However, we recognised that a more targeted project could be undertaken quickly to improve and upgrade the heating system in the halls. In order to seek to move towards the General Assembly’s target of achieving net zero by 2030, the heating working group focused its work on options for air source heat pumps and/ or solar panels. Ground source heat pumps were not a practical option.

After considerable research and obtaining Presbytery approval, work started in late autumn and was completed, on time and on budget, by the end of the year. Because of the regular use of the accommodation, a grant was secured from Local Energy Scotland which enabled us to proceed and install more environmentally friendly heat sources. Three air source heat pumps are now operating and our electricity consumption is now considerably offset by production from 36 solar panels. Work on the Sanctuary options will be progressed in 2025.

The second concerns the ending of Mayfield Salisbury as a congregation. On 29 December a service was combined with marking the life of Mayfield Salisbury since 1993. Archive material was produced and an extensive display was on show both for that service and subsequent weeks. In addition, a group worked with a filmmaker to produce a video of Mayfield Salisbury with contributions from the current and former Ministers and some staff. The video is available to view on our website. This along with the archive material provides a lasting memory of Mayfield Salisbury.

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**WORSHIP**

Our worship continues to evolve to meet the needs of 21st century Christians and those seeking a faith in an increasingly secular society.

Our diet of worship involves regular Sunday services

- a short, informal, participatory family-orientated service at 9.30am, with time for separate age-related activity-based learning; and
- a more traditional service at 10.45am, with a full choir and a richer musical thread.

Since the start of the year, on the third Sunday of the month there has been a single morning service at 10:30 bringing together the 09:30 and 10:45 congregations. Young people, led by our Children and Young Adult Worker, have periodically participated in these services or on occasion led the service. Further details on youth work are set out under ‘Fellowship’.

In June, July and August morning services were frequently a shared ‘Newington Trinity’ service held at Mayfield Salisbury with the ministers from the three congregations involved. We marked [REDACTED] retirement in June; and the [REDACTED] led the services during the pulpit swap. Since the summer every third Sunday of the month has become a shared ‘Newington Trinity’ service at 10:30. The [REDACTED] led a service at the end of his tenure at Craigmillar Park as we wished him well for the future.

On the first Sunday of the month there is also a more contemplative service at 7.00pm which usually celebrates Communion.

There are also bi-monthly afternoon services conducted by the Minister: five per annum March-November, including two services of Holy Communion followed by a social time and a service of remembrance in the sanctuary in November. The Probationary Minister, Simon Hessett also conducted a remembrance service at the War Memorial in Prestonfield gardens. There are also annual festivities, services in nursing homes and special services such as remembering those we have lost which this year was held jointly again with Priestfield and Craigmillar Park churches at Priestfield church.

The 10:45 or 10:30 services are broadcast live online and later posted on our website: [www.newingtontrinity.org](http://www.newingtontrinity.org) (formerly [www.MayfieldSalisbury.org](http://www.MayfieldSalisbury.org)). The sanctuary and halls at Mayfield Salisbury are used each Sunday afternoon by the Chinese Evangelical Church.

At Easter we had Holy Week services and events with other denominations from Newington Churches Together. On Easter Sunday we repeated our previous year’s dawn service at the top of Blackford Hill followed by services at the church.

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**DISCIPLESHIP**

In Newington Trinity we do not ask people to subscribe to any narrowly defined doctrinal stance but are committed to approaching matters of faith thoughtfully and respectfully, embracing doubt and welcoming the company of those who find faith difficult. We are keen to celebrate the insights offered by other Christian traditions and different world faiths. In Newington Trinity, members are encouraged in the development of personal spirituality.

This has been provided for in several different ways:

- House groups, which meet regularly and provide mutual support and encouragement in spiritual exploration;
- A weekly congregational prayer chain by email
- Prayers open for all in the church every Tuesday morning
- Inviting members to join the fortnightly evening Praise and Prayer held at Priestfield
- Welcome teams at each of our regular worship services, who are particularly concerned to ensure that visitors and new faces are identified and made welcome in the church. Smaller welcome teams are in attendance to offer a personal welcome to those attending funerals or thanksgiving services at other times.

Newington Trinity remains firmly committed to working ecumenically through Newington Churches Together, and co-operatively with other faith groups, notably through our involvement with the Edinburgh Interfaith Association whose registered office is located at Newington Trinity Church. As mentioned previously we have very close links with the Chinese Evangelical Church who use and have an office at our premises.

**FELLOWSHIP**

We continue to regard it as a vital part of our mission to provide fellowship of an inclusive nature, irrespective of differences in age, ethnicity, gender, sexual orientation, disability, wealth or status.

There is an active Fellowship Committee which organises social events, as well as supporting special services and our interfaith work, assisting with hospitality and catering arrangements.

Coffee and teas are held after the services. On ‘Newington Trinity’ shared services days the serving of refreshments was mainly moved to the south transept. The temporary removal of the front three rows of pews continued and the review of this arrangement has been caught up in the reviews of the use of the Sanctuary (see above).

From the autumn to spring the Thursday Club meets every Thursday afternoon. It organises speakers and events covering a wide range of topics including music. Over the summer when the Thursday Club does not meet, a “Coffee and Bletchers” session, open to all ages, is held. Both groups provide opportunities for people, often elderly or living on their own, to come together for fellowship and discussion.

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A pilgrimage programme following the Borders Abbey Way, organised by Simon Hessett, took place over several weeks. Despite, on occasion, some poor weather the event was overall well supported.

The launch of [REDACTED]’s book – Oh All Right Then – was held at Mayfield Salisbury on 22 September. The event was introduced by the [REDACTED]

Mayfield Milers – a walking group drawn mostly from the congregation - conducted several walks through the year providing opportunities for companionable exercise and conversation.

As part of the efforts to bring closer together the 3 congregations we once again held a number of events jointly. In addition to the garden BBQ on 22 June, a marmalade sale was held on 6 October and a craft fair was held on 9 November. Both of these latter events were fundraisers for Christian Aid. Coffee mornings and other events were organised to raise funds for various organisations including CrossReach.

We supported Priestfield’s engagement with the local primary school at Prestonfield both at Easter and at Christmas as well as assisting pupils to attend events.

A Christmas concert of carols, poetry and readings was held in the church during Advent, with singers from the church Choir and Chamber Group, as well as guests from other churches.

Youth activities in Newington Trinity, although included under the heading of Fellowship, really cover all five categories, with worship, service and discipleship all important additional elements, led by our full-time Children and Young Adult worker [REDACTED]. This year, in addition to Sunday groups and worship: we had a young leader helping at the Sunday evening Youth Group meetings who is particularly interested in social action and community. They spearheaded our contribution to the Blythwood Christmas Shoe Boxes appeal. The Youth Group has also contributed items and helped host/ serve at the Craft Fair and coffee mornings in aid of Christian Aid, CrossReach and other local charities as part of the group’s commitment to service.

Youth activities included film nights, a holiday club held jointly with Marchmont St Giles with an Olympics focus, outdoor walking worship, social events and meals for the twenty-something’s group and youth/ young adult carol singing at a local care home.

Worship for youngsters included Godly Play, involvement in Youth, Nativity and Christingle services and young people involved in communion and welcome team.

Mayfield Salisbury Parish Church also hosted the 2024 European Godly Play Trainers Conference 20 - 23 September.

Links have been built up with Newington Nursery (which uses our premises) resulting in a visit to tell the Nativity story and their use of premises for Nativity.

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We continued efforts to link up with all those returning home from university and who had previously been involved with young church and sought to link them to the growing group of students/ twenty-something’s forming. That connection is maintained term-time through a WhatsApp group. Some students Zoom in as representatives on our Youth Committee.

Throughout the year we continue to support the Bethany Van and Edinburgh Street pastors. The congregation also supported two members of the congregation cycling 100 miles for Pedal 4 Poverty to fundraise to support the work of EMMS (the Edinburgh Medical Missionary Society) helping families experiencing extreme poverty in Nepal, India, Malawi and Scotland.

**MISSION AND SERVICE**

Our age profile continues to be ageing. There is a large and increasing need for pastoral care which we are endeavouring to meet as a congregation. Our Pastoral Assistant provides support to and contact with all those who need it. The Pastoral Assistant also conducts funerals, and along with our Probationer Minister, was involved in our periodic midweek short afternoon services which cater for the more elderly and less mobile.

A number of Pastoral Visitors assist in providing pastoral care. They are church members who have an interest and have developed skills in this area of service. They are formed into five teams, each with a coordinator, who work closely with our Pastoral Assistant and the Minister. They meet regularly to share experience, knowledge and learning. With the integration of pastoral teams we have sought to ensure they have all undergone the PVG process.

The priority has been to combat the sense of loneliness and isolation felt by people on their own and provide practical assistance when this is needed. A prayer chain is coordinated by the Pastoral Assistant and supported by the Minister, a group within the church receive a weekly email setting out prayer requests. Praying for others within and beyond our own congregation aims to strengthen an attitude of care towards the wider community as well as to our fellow members.

Those who wish to attend church but are unable to make their own way to the service can make direct contact with a number of volunteers in the congregation who will collect and return them home after the service.

Not everyone can access Grapevine or other services online. There is therefore a distribution network Twenty-six distributors hand deliver 125 copies of Grapevine to those who live within approximately a 2-mile radius of Newington Trinity. Around 30 copies are posted out to those in Nursing and Care Homes and some others. Similarly, appropriate arrangements exist for Life & Work.

This service provides pastoral opportunities too. Thanks are due to all those involved in the production, publication and distribution.

A significant element in our service to the community outwith our own membership is the provision of our rooms and halls, which are made available to a diverse range of groups and interests at low cost or free of

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charge. Local users include: Newington Nursery (5 days a week); ballet school; Rainbows; Brownies; Beavers, Cubs and Scouts; fiddle club; singing groups; pilates; Zumba; yoga; political representatives, Just Love Edinburgh student group and a local artist’s exhibition. Our Pastoral Assistant and our Children and Adult Youth Worker also interact in a pastoral and a fellowship capacity with many of these groups when they use the halls.

We are active in our support of Christian Aid, which works to make positive changes at a global level, and also the perinatal services of CrossReach, the Church of Scotland’s social work arm, which operate at a more local level. The donations raised at the Christingle, Watchnight and Christmas morning services were divided between Bethany, Christian Aid and CrossReach (Perinatal Services). There were bucket collections for each organisation. There is also a Traidcraft Stall which routinely sells products or organises special events and any profits go to Christian Aid.

It was again possible to support actively Christian Aid week and to hold the spring marmalade and autumn sale of jams and chutneys for Christian Aid. There was also a bake sale. The overall benefit to Christian Aid from our activities over the year was around £10,000 and to CrossReach around £5,300.

The Salisbury Fund in its final year of operation made contributions towards the work of Christian Aid, Village Water, Solar Aid, EMMS Hospital, Friends of Murambinda Hospital, the Vine Trust, Child Action Lanka, and to malnourished children in Afghanistan.

The Shierlaw Fund in its final year of operation supported several young adults travelling abroad to work with disadvantaged communities as part of the Project Trust initiatives.

The First Friday Friends group aims to provide people affected by memory loss, and their carers, with a friendly and informal support gathering on the first Friday of the month. Work also progressed on establishing and developing the Southside Faith Care programme, supported by the TOR Christian Foundation, Awards for All, the Benefact Trust, Queensberry House Trust, the Hilda and Johnnie Gibbs Trust and the Company of Mercers. Now as an independent charity with trustees from the seven Church of Scotland congregations, including Newington Trinity it works to improve the lives of older people through pastoral care to achieve spiritual, mental and social well-being based on faith values. A well-attended launch was held at Priestfield on 14 May and offers a growing range of activities that provide ways of alleviating or preventing isolation, of restoring confidence and widening social networks.

At Remembrance Services we had poppies available to the congregation from Poppy Scotland and raised a total of £435.

On the first Sunday of Advent, presents were collected at our special Gift Service for distribution to our partner agencies who support children and young people, including Gilmerton Early Years Centre, CrossReach (Simpson House Sunflower Garden: (children of clients)), Edinburgh Women’s Aid, HMP Edinburgh (children of prisoners), Stopover (Teens), the Salvation Army.

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Several organisations, both local, national and international, are supported by members of Newington Trinity. These include:

- Edinburgh Direct Aid, which sends assistance to crisis-afflicted areas in the Middle East;
- The Bethany Christian Trust, which works locally to help rough sleepers and combat homelessness;
- Edinburgh Street Pastors, which helps vulnerable people who may be at risk in the city centre late at night at weekends; and
- Child Action Lanka.

Members contribute to the Morningside Justice and Peace Group, whose meetings aim to promote informed opinion on issues of concern to the community in general.

Mayfield Radio, a Church organisation set up to broadcast via landline to the Royal Infirmary of Edinburgh has continued to struggle to operate. A chair to manage the review of the organisation has yet to be identified.

ECO issues continue to be promoted encouraging members to “Reduce, Recycle and Reuse”. Recycling boxes remain allocated in the Halls entrance for recycling various items such as milk bottle tops and used stamps. There is also a collection points for warm clothes for Bethany to distribute and for contributing to the Foodbank operated out of Priestfield church.

The scouts continue a wide range of activities meeting in the church halls. The troop remain active in many activities including their summer camp, tree planting and a sleepover in the Church Garden to raise funds for Bethany, to name just a few.

## **FINANCIAL REVIEW**

Our main source of income continues to be offerings from members of the congregation. We also earn significant income from other users of our premises and from the telecommunications base station in our spire. Ordinary offerings were around 2.2 % lower than in 2023. About 95% of offerings benefit from the Gift Aid scheme and this was enhanced by tax recovery through the Gift Aid Small Donations Scheme, which increased the value of offerings given through the open plate. Over 90% of the offerings are given by standing orders. We budgeted for a deficit of around £50,000 on the unrestricted general fund, leaving aside any legacies and the annual transfer from the Hunter Bequest Endowment Fund. This budget deficit was reduced to around £35,000 following a decision to fund from reserves the project to renew the heating in the halls. The actual deficit was around £32,000.

## **Investment Policy And Performance**

For the restricted funds they hold, the policy of the Trustees is to invest a proportion where the funds are unlikely to be needed in the short term and hold the balance on deposit. For unrestricted funds the Trustees aim to invest approximately 80% of the funds held (excluding property), while retaining the balance on deposit. At the year-end approximately 95% was invested.

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The investment policy of the Hunter Bequest is set by the trustees of that separate charity. [REDACTED] intended to stand down as clerk to the bequest and to the Agnes Crispin Fund after the union.

As the Church’s income from offerings and other sources has recently been more or less sufficient to cover normal expenditure the policy of the Trustees has been to place the majority of its unrestricted resources in funds intended to produce capital growth, with a smaller proportion in funds intended to produce income. For restricted resources, policy depends on the purposes of the fund. In 2024 investments in the growth category held for the full year rose in value by £31,288 or 9.4%, while yielding income of £7,680, or around 2.3%. Investments in the income category held for the full year rose by £457, or around 0.9%, while yielding income of £2,743, or around 5.5%. All investments or deposits are placed under the management of the Church of Scotland Investors Trust.

### **Reserves Policy**

It is the Trustees’ policy to hold longer term reserves of unrestricted funds against major unexpected costs or significant investment opportunities. The current target level for these reserves is around £200,000. Other free reserves are held to cover possible shortfalls in income in the year ahead, to provide working capital and to fund necessary improvements in the heating system in the sanctuary.

At the year end the Church held unrestricted funds of £2,309,560, of which £1,900,000 comprised the value of our manse and Church House and £398,404 had been designated as reserves, leaving £11,156 of free reserves. The church also held £113,425 of restricted funds which have been provided for the purposes specified in Note 15 and £71,762 of endowment funds.

### **Structure, Governance and Management**

The Kirk Session meets regularly: it met six times in 2024. In addition meetings of the Kirk Session were held with the Kirk Sessions of Craigmillar Park and Priestfield to progress discussions on the union.

The Kirk Session delegates its business responsibilities to a Business Committee, which comprises, ex officio, the Minister and Session Clerk, and eight other members. One of its members is nominated by the Kirk Session as Convener for a period of three years. The Business Committee, which met seven times in 2024, has responsibility for matters such as finance, fabric, human resources and health & safety and risk. The Session Clerk continued in the role of Acting Convener pending the union.

Other (non-executive) sub-committees of the Session are tasked with promoting work in particular areas such as Fellowship, Christian Aid and CrossReach. Various ad hoc groups meet from time to time to take forward particular developments e.g. in 2024 the working group on sustainable heating completed the project for the halls in time and on budget and continued to review options for replacing the heating system in the sanctuary. Progress continued to be limited pending expert reports limiting our ability to develop a robust business case on options.

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There continues to be compliant and “fit for purpose” governance with a number of regular meetings having noted outcomes and implemented actions. Office bearers have skill and experience in the areas of responsibility delegated to them and the time available to complete what is required of them.

Each office bearer has a clear remit, defined authority and reporting line. Financial controls are robust and accounts are examined by an independent examiner.

The level and risk profile of investments is kept under review by the Business Committee, whose authority is required for any changes. All investments are in funds under the direction of the Church of Scotland Investors Trust.

Like all charities of a similar nature there is regular consideration given to the possibility of future membership reducing, the financial implications of that reduction as well as resultant difficulties in succession planning. Newington Trinity has a programme of outreach, community engagement and inclusion as detailed elsewhere in this report. It strives to encourage and nurture new talent as well as persuade individuals to donate what they can of their time and talents. It communicates and celebrates achievement as well as supporting and encouraging in times of trial.

The Business Committee maintained a full Risk Register in 2024, reviewed regularly and any actions required are taken.

The Church Manager has robust and implemented systems in place for regular risk assessment and testing of equipment. Those are reviewed by the Fabric Convener and Health & Safety Officer, each of whom sits on the Business Committee. All necessary fire certificates are up to date and adequate. The Fabric lead and the church manager completed the main (minor) recommendations following the quinquennial inspection at the end of 2022.

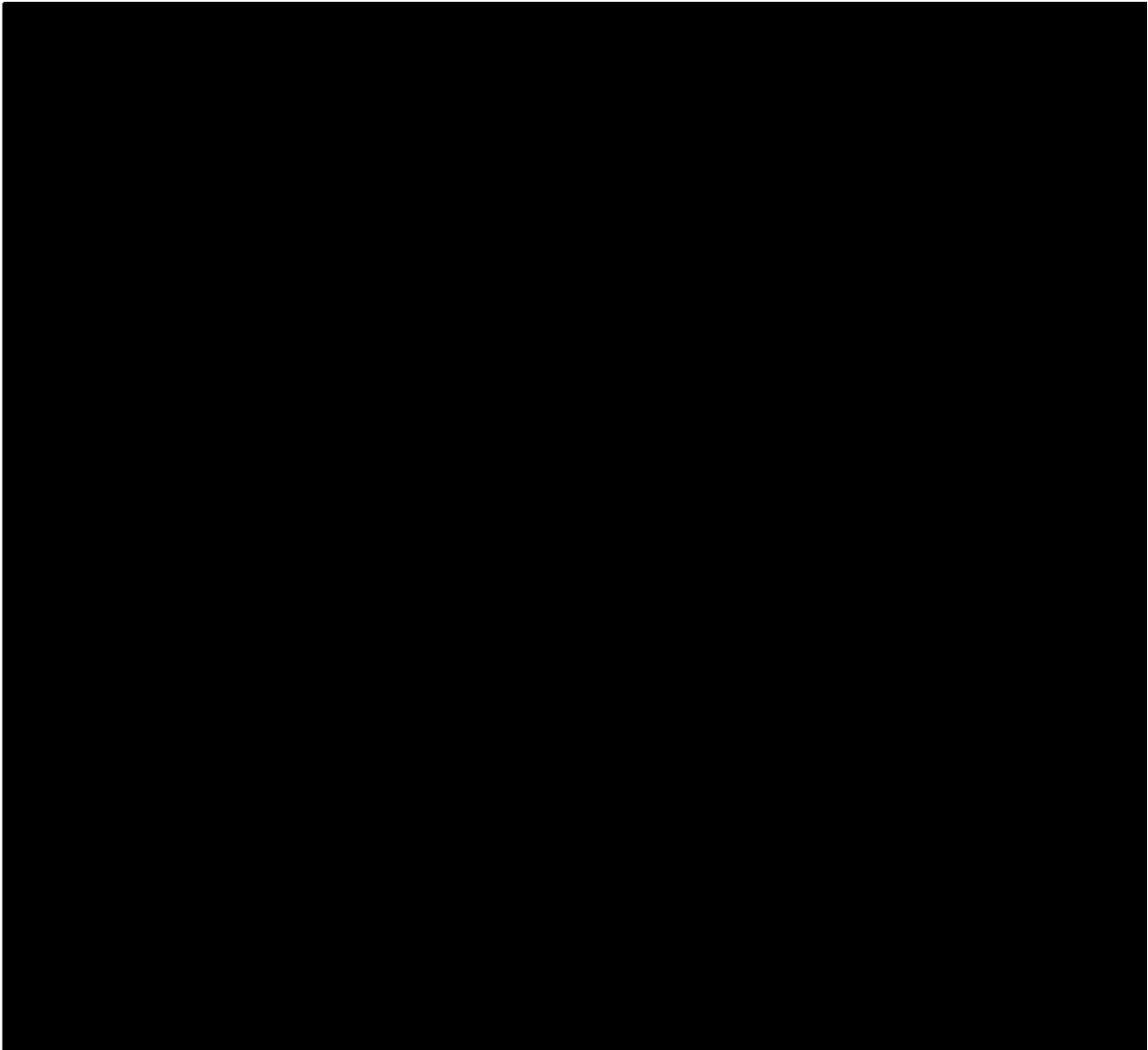
The Health & Safety Officer and the Business Committee review and revise the emergency evacuation procedures as necessary and the Church’s data protection policy takes account of the 2018 GDPR legislation. Appropriate and adequate Employers Liability, Occupiers Liability and Property Insurance is in place. Guidelines from the Church of Scotland Offices updating legislation are read and acted upon. The Health & Safety Officer liaises with the Kitchen Convenor to ensure that appropriate training is undertaken by those who use the church kitchen (which encompasses those who hire the halls as well as Newington Trinity groups). Our Fire evacuation plan was last updated in 2022.

Newington Trinity invests in its people and its community. Protection of Vulnerable Groups remains a priority; the safeguarding team meet on a regular basis and all volunteers working with children or adults at risk have been PVG certified. The safeguarding committee report directly to the Minister and through him, where necessary, to the Church of Scotland Offices. The safeguarding coordinators, appointed in 2021, also ensure adequate training is made available to those requiring it and confirm that all active members requiring training have undertaken the necessary training courses.

**Edinburgh: Newington Trinity Church of Scotland (“Newington Trinity”)  
Trustees’ Report  
Year ended 31 December 2024**

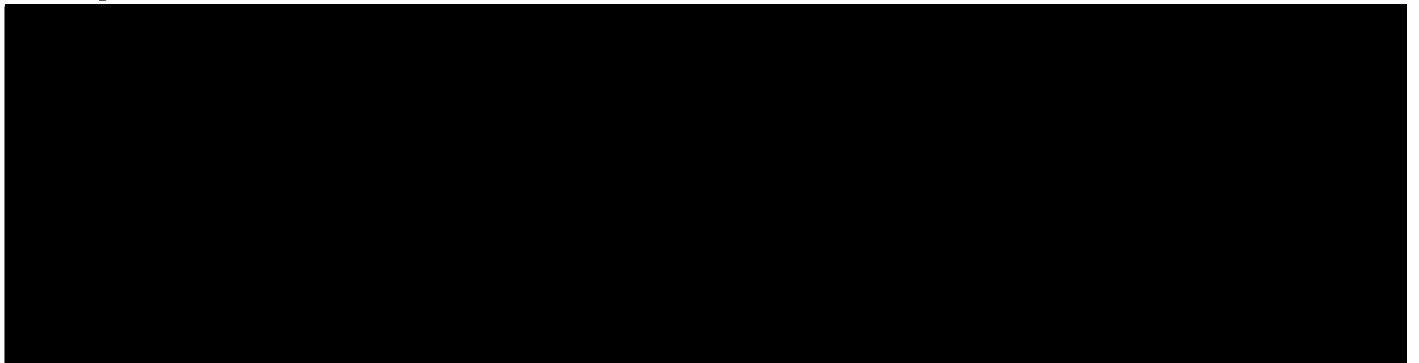
**Reference and Administrative Information**

**Edinburgh: Newington Trinity Church Of Scotland (“Newington Trinity”) (formerly Mayfield Salisbury Parish (Edinburgh) Church Of Scotland) (“Mayfield Salisbury”). Elders in 2024 and 2025**



Parker, Julia

**Principal Office Bearers**



**Edinburgh: Newington Trinity Church of Scotland (“Newington Trinity”)  
Trustees’ Report  
Year ended 31 December 2024**

**Principal Office**

**Independent Examiner**

Stripe Accountants Ltd, 5 South Charlotte St, Edinburgh, EH2 4AN

**Bankers**

Bank of Scotland Unit 15A, Cameron Toll, Lady Road, Edinburgh EH16 5PB

**Trustees’ Responsibilities in relation to the Financial Statement**

The financial statement has been prepared in accordance with the accounting policies set out in the accounts and complies with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS102 (second edition October 2019).

The United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the law applicable to charities in Scotland require the charity Trustees to prepare a financial statement for each year which shows 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 statement, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statement;
- prepare the financial statement 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 statement complies 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 Scotland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by

**Date** 19 March 2024

**Edinburgh: Newington Trinity Church of Scotland (“Newington Trinity”)  
Independent Examiner’s Report  
Year ended 31 December 2024**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 16 to 29.

**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 2006 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

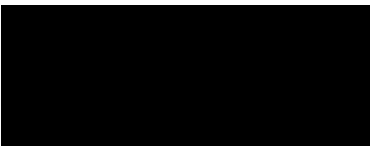
**Independent examiner’s statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - 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.



Stripe Accountants Ltd  
5 South Charlotte Street  
Edinburgh EH2 4AN  
Date: 24 March 2024

Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")

Statement of Financial Activities

Year ended 31 December 2024		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
<b>Income and endowments from: Note</b>									
Donations and legacies	1	202,493	103,693	-	306,186	245,832	96,508	-	342,340
Charitable activities	2	41,202	-	-	41,202	39,854	-	-	39,854
Other trading activities	3	13,291	-	-	13,291	13,288	-	-	13,288
Investments	4	18,415	3,361	1,514	23,290	14,555	540	1,332	16,427
Other income	5	100	-	-	100	-	-	-	-
<b>Total income</b>		<b>275,501</b>	<b>107,054</b>	<b>1,514</b>	<b>384,069</b>	<b>313,529</b>	<b>97,048</b>	<b>1,332</b>	<b>411,909</b>
<b>Expenditure on:</b>									
Raising funds		-	-	-	-	-	-	-	-
Charitable activities	6	377,601	99,089	120	476,810	285,259	37,257	120	322,636
<b>Total expenditure</b>		<b>377,601</b>	<b>99,089</b>	<b>120</b>	<b>476,810</b>	<b>285,259</b>	<b>37,257</b>	<b>120</b>	<b>322,636</b>
Net gains (losses) on investments	10	33,281	1,954	6,761	41,996	28,863	710	2,770	32,343
<b>Net income (expenditure)</b>		<b>(68,819)</b>	<b>9,919</b>	<b>8,155</b>	<b>(50,745)</b>	<b>57,133</b>	<b>60,501</b>	<b>3,982</b>	<b>121,616</b>
Transfers between funds	15	1,300	-	(1,300)	-	1,200	-	(1,200)	-
<b>Net movement in funds</b>		<b>(67,519)</b>	<b>9,919</b>	<b>6,855</b>	<b>(50,745)</b>	<b>58,333</b>	<b>60,501</b>	<b>2,782</b>	<b>121,616</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		2,377,079	103,506	64,907	2,545,492	2,318,746	43,005	62,125	2,423,876
<b>Total funds carried forward</b>		<b>2,309,560</b>	<b>113,425</b>	<b>71,762</b>	<b>2,494,747</b>	<b>2,377,079</b>	<b>103,506</b>	<b>64,907</b>	<b>2,545,492</b>

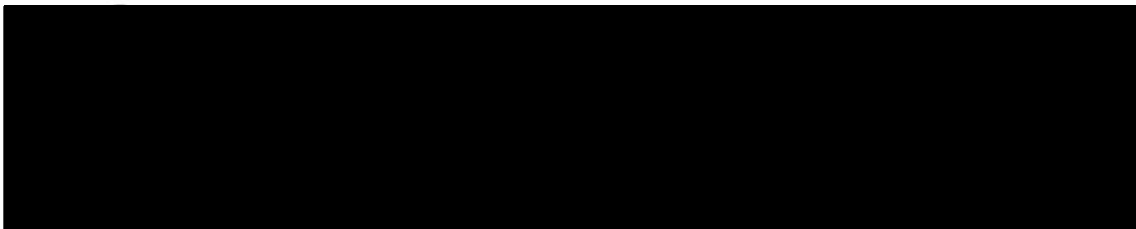
The church has no recognised gains or losses other than the results for the year as set out above. All of the activities of the church are classed as continuing. The notes on pages 21 to 29 form part of these accounts.

Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")  
 Balance Sheet at 31 December 2024

		Total	Total
		2024	2023
	Note	£	£
<b>Fixed Assets</b>			
Tangible assets	9	1,900,000	1,900,000
Investments	10	482,654	512,752
<b>Total Fixed Assets</b>		<u>2,382,654</u>	<u>2,412,752</u>
<b>Current Assets</b>			
Debtors	11	8,798	12,550
Cash at bank and in hand		116,277	133,273
<b>Total Current Assets</b>		<u>125,075</u>	<u>145,823</u>
<b>Liabilities</b>			
Creditors falling due within one year	12	12,982	13,083
<b>Net Current Assets</b>		<u>112,093</u>	<u>132,740</u>
<b>Net Assets</b>		<u><u>2,494,747</u></u>	<u><u>2,545,492</u></u>
<b>The funds of the charity</b>			
Endowment funds	15	71,762	64,907
Restricted income funds	15	113,425	103,506
Unrestricted income funds	15	2,309,560	2,377,079
<b>Total charity funds</b>		<u><u>2,494,747</u></u>	<u><u>2,545,492</u></u>

The notes on pages 21 to 29 form part of these accounts.

The accounts were approved by the trustees on 19 March 2025 and signed on their behalf by:



## **Edinburgh: Newington Trinity Church of Scotland (“Newington Trinity”)**

### **Accounting Policies**

**Year ended 31 December 2024**

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 under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. 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. The financial statements 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 Standards applicable in the UK and Republic of Ireland (FRS102 second edition October 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Fund accounting**

Funds are classified as restricted funds, endowment 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. This 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.

#### **Donated services and facilities**

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

#### **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: Newington Trinity Church of Scotland (“Newington Trinity”)**

### **Accounting Policies**

**Year ended 31 December 2024**

#### **Outgoing resources**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended on the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services. Costs of raising funds are those costs incurred in attracting voluntary income.

#### **Fixed Assets**

The charity owns the Church and halls. The value of these assets is excluded from the financial statements on the grounds that a reliable valuation cannot be obtained. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises. The charity owns the manse occupied by the Minister at 26 Seton Place, Edinburgh, and the property known as Church House at 18 West Mayfield, Edinburgh. These are included at the Trustees' valuation in the Manse Property Fund and the Church House Property Fund. The Trustees consider that the valuations of £1.2m and £0.7m are reasonable in the light of recent property transactions in the area.

All tangible fixed assets costing in excess of £10,000 having a value to the charity greater than one year, other than those required for specific purposes, are capitalised. This threshold has been increased because of inflation since the previous threshold of £5,000 was set. 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.

Heritable property	50 years
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Fixtures, fittings and office equipment	5 years
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Depreciation has not been provided on properties, as it is considered that the values of the manse and Church House are reasonably stated and a depreciation charge is considered to be immaterial.

#### **Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors or sub-sectors.

#### **Taxation**

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

**Edinburgh: Newington Trinity Church of Scotland (“Newington Trinity”)  
Accounting Policies  
Year ended 31 December 2024**

**Cash and Cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and on deposits held with banks and the Church of Scotland Investors Trust.

**Financial instruments**

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial.

Financial assets comprise cash, trade debtors, other debtors and accrued income. Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Financial liabilities comprise bank overdraft, trade creditors, other creditors and accruals. Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")**

**Notes forming part of the financial statements**

**for the year ended 31 December 2024**

	<b>Unrestricted Funds 2024</b>	<b>Restricted Funds 2024</b>	<b>Endowment Funds 2024</b>	<b>Total 2024</b>	<b>Unrestricted Funds 2023</b>	<b>Restricted Funds 2023</b>	<b>Endowment Funds 2023</b>	<b>Total 2023</b>
<b>1 Donations and Legacies</b>								
Offerings	159,106	-	-	159,106	162,769	-	-	162,769
Tax recovered on Gift Aid donations	35,813	4,563	-	40,376	37,958	2,673	-	40,631
Legacies	-	-	-	-	35,000	70,000	-	105,000
Other	7,574	19,130	-	26,704	10,105	23,835	-	33,940
CARES grant for halls heating		80,000		80,000				
	<u>202,493</u>	<u>103,693</u>	<u>-</u>	<u>306,186</u>	<u>245,832</u>	<u>96,508</u>	<u>-</u>	<u>342,340</u>
<b>2 Income from charitable activities</b>								
Weddings and funerals	700	-	-	700	1,000	-	-	1,000
Use of premises	40,502	-	-	40,502	38,854	-	-	38,854
	<u>41,202</u>	<u>-</u>	<u>-</u>	<u>41,202</u>	<u>39,854</u>	<u>-</u>	<u>-</u>	<u>39,854</u>
<b>3 Income from other trading activities</b>								
Rent received	13,291	-	-	13,291	13,288	-	-	13,288
<b>4 Investment income</b>								
Dividends received	17,061	480	1,496	19,037	13,345	332	1,330	15,007
Deposit interest	1,354	2,881	18	4,253	1,210	208	2	1,420
	<u>18,415</u>	<u>3,361</u>	<u>1,514</u>	<u>23,290</u>	<u>14,555</u>	<u>540</u>	<u>1,332</u>	<u>16,427</u>
<b>5 Other Income</b>								
Sundry income and grant	100	-	-	100	-	-	-	-
	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Note: Unrestricted investment income included £6,000 received from the Agnes Crispin Trust (2023 £3,500).

**Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")**

**Notes forming part of the financial statements**

**for the year ended 31 December 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023
<b>6 Analysis of Expenditure</b>								
<b>Raising Funds</b>	-	-	-	-	-	-	-	-
<b>Charitable Activities</b>								
Giving to Grow Contribution	129,288	-	-	129,288	124,919	-	-	124,919
Presbytery Dues	2,759	-	-	2,759	2,491	-	-	2,491
Minister's Expenses	1,382	-	-	1,382	998	-	-	998
Ministerial Assistance	31,973	-	-	31,973	22,322	-	-	22,322
Pulpit Supply	388	-	-	388	680	-	-	680
Other salary costs	63,022	12,000	-	75,022	52,471	15,188	-	67,659
Fabric Repairs & Maintenance	15,526	-	-	15,526	18,933	-	-	18,933
Halls Heating Project	33,476	80,000	-	113,476	-	-	-	-
Sanctuary Heating Project	8,340	-	-	8,340	-	-	-	-
Council Tax	7,176	-	-	7,176	6,989	-	-	6,989
Other Buildings Costs	38,805	-	-	38,805	28,200	700	-	28,900
Church Office Expenses	6,008	483	-	6,491	12,317	31	-	12,348
Organ & Music	18,022	5,363	-	23,385	1,979	18,808	-	20,787
Other expenses	20,428	1,243	-	21,671	11,976	2,530	-	14,506
<b>Governance costs</b>								
Independent Examiner's Fee	1008	-	120	1,128	984	-	120	1,104
<b>Total</b>	<u>377,601</u>	<u>99,089</u>	<u>120</u>	<u>476,810</u>	<u>285,259</u>	<u>37,257</u>	<u>120</u>	<u>322,636</u>

Note: 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.

**Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

	2024	2023
	£	£
<b>7 Staff costs and numbers</b>		
Salaries and wages	98,340	83,632
Social security costs	3,831	2,265
Pension costs	4,824	4,084
	<u>106,995</u>	<u>89,981</u>

The average number of employees during the year was as follows:	2024	2023
	Number	Number
Ministerial support	1	1
Children and Young Adult Worker	1	1
Music staff	1	1
Church Manager	1	1
	<u>4</u>	<u>4</u>

No employee had employee benefits in excess of £60,000 (2023 none).

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 stipends scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) was £38,884.

The charity operates a defined contribution pension scheme on behalf of one of its employees. The scheme and its assets are held by independent managers. Three other employees are enrolled in the NEST scheme operated by HM Government. The pension charges represent contributions from the charity and amounted to £4,824 (2023 £4,084) in the year. The pension costs are charged to unrestricted funds. At the year end an outstanding balance of £nil (2023 £nil) was owed to the schemes.

**8 Trustee Remuneration and Related Party Transactions**

During the year ██████████ received £1,382 for communications costs (2023 £998). Council tax for the manse was £4,616 (2023 £4,497). No other trustees received payments. 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 £66,787 was donated to the congregation by trustees (2023 £67,150).

**Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")**

**Notes forming part of the financial statements  
for the year ended 31 December 2024**

**9 Tangible Fixed Assets**

	<b>Buildings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Valuation</b>		
At 1 January 2024	1,900,000	1,900,000
Additions	-	-
Disposals	-	-
At 31 December 2024	<u>1,900,000</u>	<u>1,900,000</u>
<b>Accumulated Depreciation</b>		
At 1 January 2024 and 31 December 2024	-	-
<b>Net Book Value</b>		
At 31 December 2024	<u>1,900,000</u>	<u>1,900,000</u>
At 31 December 2023	<u>1,900,000</u>	<u>1,900,000</u>

Note: Tangible fixed assets are the Manse and the property known as Church House, which contains halls and a flat for the Church Manager. The buildings are carried at valuation. The Manse is now valued at £1,200,000 and Church House at £700,000. The effective date of revaluation of the Manse was 31 December 2020. The trustees have based their valuation of the Manse on their knowledge of local market conditions. The carrying amount which would have been recognised under the historical cost model would have been Manse £1,100,000 and Church House £700,000.

**10 Investments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Market Value at 31 December 2023 (2022)	512,752	446,364
Invested during year	-	49,995
Disposals during year	(72,094)	(15,950)
Realised gain /(loss) on investments	3,490	267
Unrealised gain/(loss) on investments	38,506	32,076
Market value at 31 December 2024 (2023)	<u>482,654</u>	<u>512,752</u>
Investments at cost	<u>354,950</u>	<u>409,076</u>

The following investments are held:

Church of Scotland Investors Trust (CoSIT) Growth Fund: 56,888 units

Church of Scotland Investors Trust Income Fund: 4,571 units

Note: The Hunter Bequest investments of £69,152 (2023 £62,391) have been included at their value at 30 September 2024, the date to which the most recent accounts of the Bequest have been prepared.

**Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**11 Debtors**

	2024	2023
	£	£
Gift Aid Tax Refund Due	8,798	8,217
Other	-	4,333
	<u>8,798</u>	<u>12,550</u>

**12 Creditors**

	2024	2023
	£	£
Accruals	4,830	5,797
Other	8,152	7,286
	<u>12,982</u>	<u>13,083</u>

**13 Analysis of Net Assets Among Funds 2024**

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	1,900,000	-	-	1,900,000
Investments	-	390,840	22,662	69,152	482,654
Current Assets	24,138	7,564	90,763	2,610	125,075
Current Liabilities	(12,982)	-	-	-	(12,982)
<b>Net assets at 31 Dec 2024</b>	<u>11,156</u>	<u>2,298,404</u>	<u>113,425</u>	<u>71,762</u>	<u>2,494,747</u>

**Analysis of Net Assets Among Funds 2023**

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed assets	-	1,900,000	-	-	1,900,000
Investments	-	429,653	20,708	62,391	512,752
Current Assets	44,260	13,569	85,478	2,516	145,823
Current Liabilities	(10,403)	-	(2,680)	-	(13,083)
<b>Net assets at 31 Dec 2023</b>	<u>33,857</u>	<u>2,343,222</u>	<u>103,506</u>	<u>64,907</u>	<u>2,545,492</u>

**14 Volunteers**

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

**Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")**

**Notes forming part of the financial statements**

**for the year ended 31 December 2024**

**15 Movements in Funds**

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains & Losses £	At 31 Dec 2024 £
<b>Endowment funds</b>						
The Hunter Bequest (note 1)	64,907	1,514	120	(1,300)	6,761	71,762
<b>Restricted funds</b>						
Benevolent Fund	3,365	-	55	-	-	3,310
Buttberg Bequest	1,731	-	853	-	-	878
Music Project Fund	5,363	-	5,363	-	-	-
Flower Fund	37	30	-	-	-	67
First Friday Friends Fund	818	350	320	-	-	848
Youth Initiative Fund	10,839	23,313	12,000	-	-	22,152
Covid Actions Fund	10,474	260	298	-	-	10,436
Kenneth Palmer Young Persons Fund	50,863	1,966	200	-	1,954	54,583
Kenneth Palmer Outreach Fund	20,016	1,135	-	-	-	21,151
Halls Heating Fund (note 2)	-	80,000	80,000	-	-	-
	<u>103,506</u>	<u>107,054</u>	<u>99,089</u>	<u>-</u>	<u>1,954</u>	<u>113,425</u>
<b>Unrestricted funds</b>						
<b>Designated Funds</b>						
Manse Property Fund	1,100,000	-	-	-	-	1,100,000
Manse Property Revaluation Fund	100,000	-	-	-	-	100,000
Church House Property Fund	700,000	-	-	-	-	700,000
Salisbury Reserve Fund	159,124	-	-	-	13,191	172,315
Legacies Fund (note 3)	163,627	-	10,915	(153,483)	771	-
Longer-Term Reserve Fund	78,340	-	5,000	134,093	18,656	226,089
Shierlaw Fund (note 3)	12,262	-	2,800	(9,725)	263	-
Salisbury Fund	8,230	594	9,224	-	400	-
Mission Fund (note 3)	13,976	-	-	(13,976)	-	-
Spiritual Growth Fund (note 3)	4,723	-	-	(4,723)	-	-
Union Transition Fund (notes 3 and 4)	2,940	-	652	(2,288)	-	-
<b>General Fund (note 4)</b>	<b>33,857</b>	<b>274,907</b>	<b>349,010</b>	<b>51,402</b>	<b>-</b>	<b>11,156</b>
	<u>2,377,079</u>	<u>275,501</u>	<u>377,601</u>	<u>1,300</u>	<u>33,281</u>	<u>2,309,560</u>
<b>Total funds</b>	<u><u>2,545,492</u></u>	<u><u>384,069</u></u>	<u><u>476,810</u></u>	<u><u>-</u></u>	<u><u>41,996</u></u>	<u><u>2,494,747</u></u>

Note 1: There was a transfer from the Hunter Bequest to the General Fund because the purpose of the Bequest is to support pastoral work in the congregation.

Note 2: A grant was received from Local Energy Scotland towards the Halls Heating Project.

Note 3: In preparation for the forthcoming union the Kirk Session re-designated a number of designated funds.

Note 4: An error in the accounts for 2023 has been corrected

**Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**15 Movements in Funds (continued) 2023**

	At 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	Gains & Losses	At 31 Dec 2023
	£	£	£	£	£	£
<b>Endowment funds</b>						
The Hunter Bequest (n 1)	<u>62,125</u>	<u>1,332</u>	<u>120</u>	<u>(1,200)</u>	<u>2,770</u>	<u>64,907</u>
<b>Restricted funds</b>						
Benevolent Fund	3,365	-	-	-	-	3,365
Buttberg Bequest	1,903	-	172	-	-	1,731
Music Project Fund	10,979	13,190	18,806	-	-	5,363
Ian McCallum Fund	1,054	325	1,379	-	-	-
Flower Fund	-	100	63	-	-	37
First Friday Friends Fund	853	200	235	-	-	818
Youth Initiative Fund	13,225	12,883	15,269	-	-	10,839
Covid Actions Fund	10,992	181	699	-	-	10,474
Faith Care Fund	634	-	634	-	-	-
Kenneth Palmer Young Persons Fund (note 2)	-	50,153	-	-	710	50,863
Kenneth Palmer Outreach Fund (note 2)	-	20,016	-	-	-	20,016
	<u>43,005</u>	<u>97,048</u>	<u>37,257</u>	<u>-</u>	<u>710</u>	<u>103,506</u>
<b>Unrestricted funds</b>						
<b>Designated Funds</b>						
Manse Property Fund	1,100,000	-	-	-	-	1,100,000
Manse Property Revaluation Fund	100,000	-	-	-	-	100,000
Church House Property Fund	700,000	-	-	-	-	700,000
Salisbury Reserve Fund	148,219	-	-	-	10,905	159,124
Legacies Fund	152,497	-	-	-	11,130	163,627
Longer-Term Reserve Fund	43,912	30,000	-	-	4,428	78,340
Shierlaw Fund	11,424	-	-	-	838	12,262
Salisbury Fund	12,804	240	5,500	-	686	8,230
Mission Fund	13,342	-	-	-	634	13,976
Spiritual Growth Fund	9,035	-	-	(4,474)	162	4,723
Union Transition Fund (note 3)	-	100	1,714	4,474	80	2,940
<b>General Fund</b>	<u>27,513</u>	<u>283,189</u>	<u>278,045</u>	<u>1,200</u>	<u>-</u>	<u>33,857</u>
	<u>2,318,746</u>	<u>313,529</u>	<u>285,259</u>	<u>1,200</u>	<u>28,863</u>	<u>2,377,079</u>
<b>Total funds</b>	<u>2,423,876</u>	<u>411,909</u>	<u>322,636</u>	<u>-</u>	<u>32,343</u>	<u>2,545,492</u>

Note 1: There was a transfer from the Hunter Bequest to the General Fund because the purpose of the Bequest is to support pastoral work in the congregation.

Note 2: The Kirk Session established the two Kenneth Palmer funds following a bequest.

Note 3: The Kirk Session designated the Union Transition Fund to assist the planned union with neighbouring churches

**Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

**15 Movements in Funds 2024 (continued)**

**Purposes of Endowment Funds**

Hunter Bequest: to support pastoral work

**Purposes of Restricted Funds**

Benevolent Fund: to support those in need

Buttberg Bequest: to support outreach work within Edinburgh

Music Project Fund: to strengthen the choir and thereby enhance worship

Ian McCallum Fund: to assist with the cost of pilgrimages

Flower Fund: to provide flowers for display during services of worship

First Friday Friends Fund: to support work with dementia sufferers

Youth Initiative Fund: to strengthen our ministry to younger people

Covid Actions Fund: to support new projects and initiatives arising from Covid-19

Faith Care Fund: to support a new project for older people in south Edinburgh

Kenneth Palmer Outreach Fund: to support outreach work

Kenneth Palmer Young Persons Fund: to support work with the 14-30 age group

Halls Heating Fund: to replace the heating system in the halls.

**Purposes of Designated Funds**

Manse Property Fund: to represent the value of the Manse

Manse Property Revaluation Fund: to represent the change in value of the Manse

Church House Property Fund: to represent the value of Church House

Salisbury Reserve Fund: to provide a reserve for the support of mission and development

Legacies Fund: to hold for the longer-term funding of the Music Project legacies which were not otherwise earmarked

Longer-Term Reserve Fund: to provide a reserve against unexpected major costs or significant investment opportunities

Shierlaw Fund: to support youth projects

Salisbury Fund: to support mission and development furth of Scotland

Mission Fund: to support mission and development within Scotland

Spiritual Growth Fund: to support spiritual growth within the congregation

Union Transition Fund: to support work on the planned union to form Newington Trinity

**Edinburgh: Newington Trinity Church of Scotland ("Newington Trinity")**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

<b>16 Collections for Third Parties</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Christian Aid	<b>856</b>	<b>801</b>
Crossreach	<b>856</b>	<b>811</b>
Womens Aid Edinburgh	<b>360</b>	<b>-</b>
HM Prison Edinburgh	<b>-</b>	<b>130</b>
Church of Scotland appeal for Syria	<b>-</b>	<b>838</b>
Poppy Scotland	<b>435</b>	<b>-</b>
Bethany Christian Trust	<b>692</b>	<b>-</b>
	<b><u>3,199</u></b>	<b><u>2,580</u></b>

No sum was outstanding at the year end (2023 £328)

Note: these sums do not include payments made direct to the third parties by contributors

**17 Events after the Balance Sheet date**

On 1 January 2025 Mayfield Salisbury Parish Church (Edinburgh) Church of Scotland united with Priestfield Parish Church (Edinburgh) Church of Scotland and Craigmillar Park Parish Church (Edinburgh) Church of Scotland to form Edinburgh:Newington Trinity Church of Scotland. This gave effect to an earlier decision by the Presbytery of Edinburgh and West Lothian. The three former congregations are now operating within the charity formerly named Mayfield Salisbury Parish Church (Edinburgh) Church of Scotland. The former Mayfield Salisbury building is the main worshipping centre of the new congregation. The broad shape of the activities of the new congregation is similar to that of the former Mayfield Salisbury congregation, but the details of these activities will be decided by the new Kirk Session.