

Holy Trinity Episcopal Church

Scotland · Charity number SC003630

Details

Status	Active
Legal form	Unincorporated association
Part of	General Synod Of The Scottish Episcopal Church (SC015962)
Registered	1904-02-25
Register	View on the OSCR register

Contact

Address	Holy Trinity Church The Trinity Centre Church Street Haddington EH41 3EX
Website	www.holytrinitychurch-haddington.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The objectives of the Vestry on behalf of the congregation are to advance the mission of the Christian Church through worship, service and fellowship. The principal activities of the church are public worship, the spiritual development of its members, and pastoral care and Christian mission exercised in the wider community. It also supports a number of community-based activities including the Bethany Care Van, East Lothian Foodbank, Home Start East, Haddington Care Home, Christian Aid, Lammermuir Larder, and links with Knox Academy.

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

Objectives: The advancement of religion.

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£135,811	£133,154	-	1
2024-08-31	£131,388	£160,617	-	1
2023-08-31	£128,599	£110,388	-	1
2022-08-31	£98,176	£145,935	-	1
2021-08-31	£72,295	£90,940	-	1

Accounts

REGISTERED CHARITY NUMBER: SC003630

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
Holy Trinity Church of Haddington**

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD57HW

Holy Trinity Church of Haddington

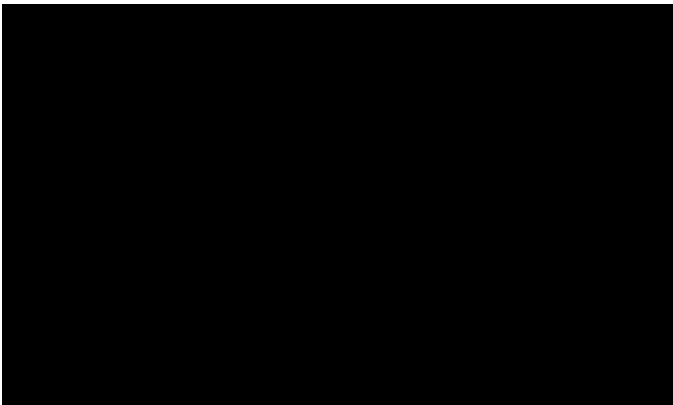
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for the Year Ended 31 August 2025

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Holy Trinity Church of Haddington

**Reference and Administrative Details
for the Year Ended 31 August 2025**

TRUSTEES



PRINCIPAL ADDRESS

6a Church Street
Haddington
East Lothian
EH413EX

**REGISTERED CHARITY
NUMBER**

SC003630

INDEPENDENT EXAMINER

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

BANKERS

Bank of Scotland
44 Court Street
Haddington
EH413NP

Holy Trinity Church of Baddington

Report of the Trustees for the Year Ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Vestry on behalf of the congregation are to advance the mission of the Christian Church through worship, service and fellowship. The principal activities of the church are public worship, the spiritual development of its members, and pastoral care and Christian mission exercised in the wider community. It also supports a number of community based activities including the Bethany Care Van, Lammermuir Larder, Home Start East, Keep the Heid Mental Health Cafe, Haddington Care Home, Christian Aid and links with Knox Academy.

ACHIEVEMENTS AND PERFORMANCE

Investment Policy and Performance

Investments are held in the Scottish Episcopal Church Unit Trust Pool (UTP). The investment objectives of the UTP, which accords with that of the Vestry, is to earn a return on assets, over the long term, sufficient to maintain an income stream to unit holders and an increase in capital value at least to protect the value of funds invested in real terms. During the year the value of the fund units increased by 9.2% (2024: increase of 12%).

Risk Management

The Vestry reviews on a regular basis the major risks to which the Church is exposed, and systems and procedures have been established to manage those risks. The principal risks faced by the Vestry lie in the performance of investments and operational risks from a potential decline in congregational giving is monitored carefully by the Vestry.

The Vestry consider variability of investments returns to constitute a financial risk. This is mitigated by investing in the Scottish Episcopal Church Unit Trust Pool (UTP) that has a diversified ethical investment portfolio.

The operational risk from a potential decline in congregational giving is of great concern to Vestry for the Church to continue to pursue its ministry. The Vestry monitor closely congregational numbers and associated contributions to ensure the stability of funding arising from congregational giving.

The Vestry take great care of its' properties. A qualified surveyor reviews the state of each of them every five years as part of the Quinquennial Review. Findings are acted on by the Vestry on a priority basis under the supervision of two Vestry members who have specific responsibility for property matters.

Holy Trinity Church of Haddington

Report of the Trustees for the Year Ended 31 August 2025

ACHIEVEMENTS AND PERFORMANCE

The past year has been one of achievement and enjoyment and also consolidation. The community of faith continues to support each other and enjoy each other's company, a reality which is precious and should not be undervalued. This is supported by the joy of regularly welcoming new people to worship with us and often deciding to join our family. Anyone who comes through our doors is greeted with genuine interest and care and, if they wish, included in our activities. This fellowship is also supported by our monthly Soup and Sweet lunches run by willing teams of volunteers.

This past year there has been a focus on property maintenance. The new boiler is working well, but the pipes needed a major overhaul in order to stop them leaking. It took many months of searching to find [REDACTED] from Dumbarton who could fix rather than replace the old pipework. This work was successfully completed, and we hope that the heating will service the church for many years to come.

After last year's Lammermuir festival it was discovered that our dais, which had been made many years ago needed replacing. This was completely remade by a local joiner who continues to support us and do the smaller jobs about church and our buildings.

During the year we have managed to achieve some significant jobs which needed doing. The altar fall of Rublev's icon of the Trinity was made some years ago - and the colours had faded, and it was in desperate need of restoration. This was done with the skilled help of a local restorer, [REDACTED]. The result is an altar fall which hopefully will last for another long time. Also, we investigated the origin of the large painting of Christ which is hung on the balcony. We re-discovered that it was painted by [REDACTED], a local Edinburgh artist, although no-one knew how it had come to us. We had the whole painting cleaned of the dirt and grime of the last 30 years including the effect from the fire which had burned Holy Trinity. It took three days for [REDACTED], who was a fine art conservator to clean and restore it to its original state. These two projects were partly funded by donations from members of Holy Trinity.

After much thought Holy Trinity have begun the journey of building an extension at the West end of the church - between the church and the Rectory. This will hold more toilets which are desperately needed. It may also hold a small meeting room which could be used for Sunday School. This process is long and is anticipated to last two years. We have engaged an architect and begun the feasibility survey.

We have enjoyed our usual services and groups this year. There doesn't seem a spare month without something happening! Last year the Stable Service attracted the largest congregation we have ever had - it was standing room only including the gallery. If this continues, we may have to consider how to welcome and handle such large numbers of people.

Holy Trinity this year continues to fund raise for those less fortunate than us. For the Christmas collections we raised money for Redwoods and Save the Children; we have raised money for Christian Aid, Mission to Seafarers and the Bishop's Lent Appeal which was to Abraham's Children. We also collected £300 for the Bishop's Retirement offering as Bishop John retired. Our Harvest contribution went to Lammermuir Larder and Toy Sunday provided for the children of local prisoners. Holy Trinity folk remain generous and motivated when thinking of others.

We look forward to another positive year and give thanks for each other and all the blessings God has gifted us.

FINANCIAL REVIEW

Financial Review

The income and expenditure of the Church and Trinity Centre are detailed on pages 18 and 19. Net income exceeded expenditure by £2,657 (2024: Expenditure exceeded income by £35,629). There was an increase in the value of investments of £19,538 (2024: £29,182) and the resulting surplus of £22,195 has been added to the closing reserves.

Reserves policy

The Vestry has considered the reserves required and have taken into account their current and future liabilities. The Vestry's reserve policy is to maintain reserves so that cash and investment income is sufficient to meet at least three months normal operating costs and any other committed expenditure. The total free reserves at 31 August 2024 were £364,626. The bank and cash balances held at 31 August 2025 were £67,965. The Vestry is satisfied that the reserves are sufficient to meet this policy.

Holy Trinity Church of Haddington

Report of the Trustees for the Year Ended 31 August 2025

FUTURE PLANS

The Vestry will continue its range of present activities in the foreseeable future. Growing the congregation of the church and maintaining the fabric of the church through the ongoing Quinquennial programme.

As detailed above, Vestry has initiated a feasibility study for an extension at the west end of the Church

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance & Management

The Church is an unincorporated association, governed by Constitution dated 1908, and last amended in 2021. For the purposes of charities law, the members of the Vestry are the Charity Trustees of the Church. The Church is a member congregation of the Diocese of Edinburgh in the Scottish Episcopal Church. The Bishop of Edinburgh has pastoral oversight of all congregations within the Diocese, and all congregation subject to Canon Law of Scottish Episcopal Church.

The members of the Vestry are elected at the Annual General Meeting. The Treasurer, the Lay Representative who represents the Church at Diocesan Synod and the Alternate Lay Representative are elected annually by Lay member's of the congregation at the Annual General Meeting. The People's Warden is elected by the congregation at the Annual General Meeting. The Rector's Warden is appointed by the Rector. The Vestry Secretary is appointed by Vestry. The Rector is appointed by the Vestry and the Bishop of the Diocese.

Key Management Personnel Remuneration

Except for the Rector, no member of the Vestry receives remuneration. The Rector is ex officio a member of the Vestry and a trustee, and receives remuneration, benefits and reimbursement of expenses in respect services as a stipendiary cleric in line with scales determined by General Synod of the Scottish Episcopal Church.

Statement of the Vestry Members' Responsibilities

The members of the Vestry are responsible for preparing a Trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements each year which give a true and fair view of the state of affairs of the Charity and of the income resources and application of resources of the Charity for that period. In preparing the financial statements, the members of the Vestry are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The members of the Vestry are responsible for keeping proper accounting records that 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, the Charity Accounts (Scotland) regulations 2006 (as amended), and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the Vestry are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Conclusion

In conclusion, the Vestry wishes to thank all members of the congregation who help in so many different ways in carrying out the work of the Church, without whom nothing would be possible.

Holy Trinity Church of Haddington

**Report of the Trustees
for the Year Ended 31 August 2025**

Approved by order of the board of trustees on . and signed on its behalf by:

[Redacted signature area]

**Independent Examiner's Report to the Trustees of
Holy Trinity Church of Haddington**

Independent examiner's report to the trustees of Holy Trinity Church of Haddington

I report to the charity trustees on my examination of the accounts of Holy Trinity Church of Haddington (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

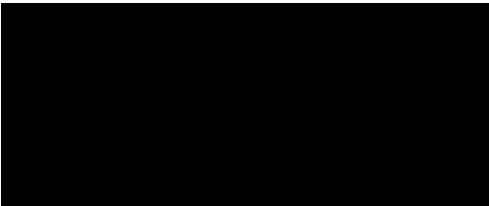
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
- 2. the accounts do not accord with those records; or
- 3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

18-11-2025 | 11:00 GMT
Date:

Holy Trinity Church of Haddington**Statement of Financial Activities
for the Year Ended 31 August 2025**

	Notes	Unrestricted fund £	Restricted funds £	31/8/25 Total funds £	31/8/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	87,123	-	87,123	90,389
Charitable activities					
Activities for Generating Funds	4	16,864	-	16,864	12,651
Income from Trinity Centre		22,989	-	22,989	20,584
Investment income	3	8,835	-	8,835	7,764
Total		<u>135,811</u>	<u>-</u>	<u>135,811</u>	<u>131,388</u>
EXPENDITURE ON					
Charitable activities					
	5				
Clergy and Ministry Costs		55,801	-	55,801	52,497
Worship Costs		4,440	-	4,440	4,588
Fabric Costs		29,389	-	29,389	68,035
Ministry Support		7,642	-	7,642	6,497
Governance costs		3,021	-	3,021	4,497
Charitable giving and other donations		179	-	179	1,780
Community Project Costs (Trinity Centre)		17,334	6,400	23,734	21,553
Quota - pay diocese		8,902	-	8,902	7,316
Activities for Generating Funds		46	-	46	254
Total		<u>126,754</u>	<u>6,400</u>	<u>133,154</u>	<u>167,017</u>
Net gains on investments		<u>19,538</u>	<u>-</u>	<u>19,538</u>	<u>29,182</u>
NET INCOME/(EXPENDITURE)		28,595	(6,400)	22,195	(6,447)
RECONCILIATION OF FUNDS					
Total funds brought forward		336,031	202,733	538,764	545,211
TOTAL FUNDS CARRIED FORWARD		<u>364,626</u>	<u>196,333</u>	<u>560,959</u>	<u>538,764</u>

The notes form part of these financial statements

Holy Trinity Church of Haddington

Balance Sheet
31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	31/8/25 Total funds £	31/8/24 Total funds £
FIXED ASSETS					
Tangible assets	10	8,255	185,600	193,855	203,004
Investments	11	<u>291,770</u>		291,770	<u>272,233</u>
		300,025	185,600	485,625	475,237
CURRENT ASSETS					
Debtors	12	10,451		10,451	13,814
Cash at bank		57,232	10,733	67,965	<u>55,078</u>
		67,683	10,733	78,416	68,892
CREDITORS					
Amounts falling due within one year	13	(3,082)		(3,082)	(5,365)
NET CURRENT ASSETS		<u>64,601</u>	<u>10,733</u>	<u>75,334</u>	<u>63,527</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		364,626	196,333	560,959	538,764
NET ASSETS		<u>364,626</u>	<u>196,333</u>	<u>560,959</u>	538,764
FUNDS	14				
Unrestricted funds				364,626	336,031
Restricted funds				<u>196,333</u>	<u>202,733</u>
TOTAL FUNDS				<u>560,959</u>	<u>538,764</u>

T [REDACTED] statements were approved by the Board of Trustees and authorised for issue on [REDACTED] and were signed on its behalf by:

[REDACTED]
Trustee

[REDACTED]
Trustee

The notes form part of these financial statements

Holy Trinity Church of Haddington

Notes to the Financial Statements for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt, and so it is probable that the income will be received, and the amount of income receivable can be measure reliably.

Congregational giving is accounted for when received. Donations, legacies and similar income are accounted for when Holy Trinity becomes entitled to the income and a reliable estimate of the amount to be received can be made. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donations nominated for special purposes are credited to a specific restricted fund.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of obligation can be measured reliably. The Church is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Trinity Centre Improvements	- Straight line over 50 years
Furnishings & Equipment	- 10% on reducing balance and 5% on cost

Equipment and furnishings purchases are normally capitalised but items of little value or having a short life expectancy are written off to revenue in the year of purchase.

The Church, Trinity Centre (excluding improvements) and Rectory are not shown at any value in the Balance Sheet as the original costs are unknown. The properties are owned by the Church and kept fully insured. General repairs, maintenance to the Church, the grounds, the Rectory and the Trinity Centre are written off when incurred.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Holy Trinity Church of Haddington**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025****1. ACCOUNTING POLICIES - continued****Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Employees are eligible to join the Scottish Episcopal Church Pension Fund which is a non contributory defined benefit scheme with benefits based on :final pensionable salary. Holy Trinity is unable to identify its share of the underlying assets of the Fund and so it accounts for its contributions as is if the scheme was a defined contribution scheme.

2. DONATIONS AND LEGACIES

	31/8/25	31/8/24
	£	£
Congregational giving	60,222	60,158
Donations	9,275	1,048
Gift aid	14,757	13,564
Legacies		2,500
Grants	<u>2,869</u>	<u>13,119</u>
	<u>87,123</u>	<u>90,389</u>

Grants received, included in the above, are as follows:

	31/8/25	31/8/24
	£	£
Places of Worship Scheme	<u>2,869</u>	<u>13,119</u>

3. INVESTMENT INCOME

	31/8/25	31/8/24
	£	£
Investment income	<u>8,835</u>	<u>7,764</u>

Holy Trinity Church of Haddington

Notes to the Financial Statements - continued for the Year Ended 31 August 2025

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/8/25 £	31/8/24 £
Church use	Activities for Generating Funds	15,076	10,902
Fundraising & special coll.	Activities for Generating Funds	1,788	1,749
Trinity Centre users	Income from Trinity Centre	<u>22,989</u>	<u>20,584</u>
		<u>39,853</u>	<u>33,235</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs (see note 6) £	Totals £
Clergy and Ministry Costs	55,801			55,801
Worship Costs	4,440			4,440
Fabric Costs	29,389			29,389
Ministry Support	7,462		180	7,642
Governance costs			3,021	3,021
Charitable giving and other donations		179		179
Community Project Costs (Trinity Centre)	2,665		21,069	23,734
Quota - pay diocese	8,902			8,902
Activities for Generating Funds			46	46
	<u>108,659</u>	<u>179</u>	<u>24,316</u>	<u>133,154</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Ministry Support	180		180
Governance costs		3,021	3,021
Community Project Costs (Trinity Centre)	21,069		21,069
Activities for Generating Funds	46		46
	<u>21,295</u>	<u>3,021</u>	<u>24,316</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

Trustee remuneration is detailed under Related Party Note 15.

Holy Trinity Church of Haddington**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025****8. STAFF COSTS**

	31/8/25	31/8/24
	£	£
Wages and salaries	33,868	34,237
Other pension costs	<u>8,573</u>	<u>10,366</u>
	<u>42,441</u>	<u>44,603</u>

The average monthly number of employees during the year was as follows:

	31/8/25	31/8/24
Full time equivalent	1	1

No employees received emoluments in excess of £60,000.

Information regarding stipendiary members of the clergy, who are technically not employees but office holders, is included above.

Employees are eligible to join the Scottish Episcopal Church Pension Fund which is a non contributory defined benefit scheme with benefits based on final pensionable salary. Holy Trinity is unable to identify its share of the underlying assets and liabilities of the Fund on a consistent and reasonable bases and so accounts for its contributions as if the scheme was a defined benefit scheme. The Rector is a member of the Fund and others employed by the Scottish Episcopal Church (SEC) are also members. Contributions are levied to the Pension Fund by SEC on the basis of the level of salary paid to the Rector. The contribution rate for the year under review was 22%, the rate based on the recommendations of the Fund's Actuary. There were no contributions or liabilities outstanding at 31 August 2025 in relation to Trinity employees.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	90,389		90,389
Charitable activities			
Activities for Generating Funds	12,651		12,651
Income from Trinity Centre	20,584		20,584
Investment income	7,764		<u>7,764</u>
Total	131,388		<u>131,388</u>
EXPENDITURE ON			
Charitable activities			
Clergy and Ministry Costs			
	52,497		52,497
Worship Costs	4,588		4,588
Fabric Costs	68,035		68,035
Ministry Support	6,497		6,497
Governance costs	4,497		4,497
Charitable giving and other donations	1,780		1,780
Community Project Costs	15,153	6,400	21,553
Quota - pay diocese	7,316		7,316
Activities for Generating Funds	254		254

Holy Trinity Church of Haddington**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025****9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
Total	160,617	6,400	167,017
Net gains on investments	29,182		29,182
NET INCOME/(EXPENDITURE)	(47)	(6,400)	(6,447)
RECONCILIATION OF FUNDS			
Total funds brought forward	336,078	209,133	545,211
TOTAL FUNDS CARRIED FORWARD	336,03)	202,733	538,764

10. TANGIBLE FIXED ASSETS

	Trinity Centre Improvements £	Furnishings & Equipment £	Totals £
COST			
At 1 September 2024	217,600	21,032	238,632
Additions		370	370
At 31 August 2025	217,600	21,402	239,002
DEPRECIATION			
At 1 September 2024	25,600	10,028	35,628
Charge for year	6,400	3,119	9,519
At 31 August 2025	32,000	13,147	45,147
NET BOOK VALUE			
At 31 August 2025	185,600	8,255	193,855
At 31 August 2024	<u>192,000</u>	<u>11,004</u>	<u>203,004</u>

Depreciation is charged £2,665 to Church, £454 to Trinity Centre and £6,400 to Trinity Centre Improvement Fund.

Holy Trinity Church of Haddington**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025****11. FIXED ASSET INVESTMENTS**

	Investments £
MARKET VALUE	
At 1 September 2024	272,232
Revaluations	<u>19,538</u>
At 31 August 2025	<u>291,770</u>
NET BOOK VALUE	
At 31 August 2025	<u>291,770</u>
At 31 August 2024	<u>272,232</u>

There were no investment assets outside the UK.

Cost or valuation at 31 August 2025 is represented by:

	Investments £
Valuation in 2025	<u>291,770</u>

Investments relate to 8,924 units held in the Scottish Episcopal Church Unit Trust Pool.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/25 £	31/8/24 £
Trade debtors	2,022	250
Other debtors	6,267	13,564
Prepayments	<u>2,162</u>	
	<u>10,451</u>	<u>13,814</u>

Holy Trinity Church of Haddington

Notes to the Financial Statements - continued for the Year Ended 31 August 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/25	31/8/24
	£	£
Trade creditors	(843)	1,776
Other creditors	<u>3,925</u>	<u>3,589</u>
	<u>3,082</u>	<u>5,365</u>

14. MOVEMENT IN FUNDS

	At 1/9/24 £	Net movement in funds £	At 31/8/25 £
Unrestricted funds			
General fund	336,031	28,595	364,626
Restricted funds			
Trinity Centre Improvement Fund	192,000	(6,400)	185,600
Organ Restoration Fund	2,277		2,277
Quinquennial Fund	8,456		8,456
	<u>202,733</u>	<u>(6,400)</u>	<u>196,333</u>
TOTAL FUNDS	538,764	22,195	560,959

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	135,811	(126,754)	19,538	28,595
Restricted funds				
Trinity Centre Improvement Fund		(6,400)		(6,400)
TOTAL FUNDS	135,811	(133,154)	19,538	22,195

Holy Trinity Church of Haddington

Notes to the Financial Statements - continued for the Year Ended 31 August 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	336,078	(47)	336,031
Restricted funds			
Trinity Centre Improvement Fund	198,400	(6,400)	192,000
Organ Restoration Fund	2,277		2,277
Quinquennial Fund	8,456		8,456
	209,133	<u>(6,400)</u>	202,733
TOTAL FUNDS	<u>545,211</u>	<u>(6,447)</u>	<u>538,764</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	131,388	(160,617)	29,182	(47)
Restricted funds				
Trinity Centre Improvement Fund		(6,400)		(6,400)
TOTAL FUNDS	131,388	<u>(167,017)</u>	<u>29,182</u>	<u>(6,447)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/23 £	Net movement in funds £	At 31/8/25 £
Unrestricted funds			
General fund	336,078	28,548	364,626
Restricted funds			
Trinity Centre Improvement Fund	198,400	(12,800)	185,600
Organ Restoration Fund	2,277		2,277
Quinquennial Fund	8,456		8,456
	209,133	<u>(12,800)</u>	196,333
TOTAL FUNDS	<u>545,211</u>	<u>15,748</u>	<u>560,959</u>

Holy Trinity Church of Haddington**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025****14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	267,199	(287,371)	48,720	28,548
Restricted funds				
Trinity Centre Improvement Fund		(12,800)		(12,800)
TOTAL FUNDS	<u>267,199</u>	<u>{300,171}</u>	<u>48,720</u>	<u>15,748</u>

Unrestricted funds are available for use at the Vestry's discretion in furtherance of the Church's objectives. Restricted funds are those given for specific purposes. Designated funds are unrestricted funds that have been allocated to a specific purpose by the Vestry. Holy Trinity has the following funds:

Unrestricted funds

Funds held for the general work: of the Church.

Restricted Funds**Trinity Centre Improvement Fund**

Funds raised including the Big Lottery Fund to provide extended facilities for community use at the Trinity Centre.

Organ Restoration Fund

Funds raised to carry out restoration and repair work to the church organ.

Quinquennial Fund

Funds raised or expended to carry out repair work to the Church, the Rectory and the Trinity Centre arising from the Quinquennial Review.

15. RELATED PARTY, TRUSTEE AND KEY MANAGEMENT REMUNERATION

The parent charity is the General Synod of the Scottish Episcopal Church (SC015962).

Except for the Rector, no member of the Vestry received remuneration of reimbursement of expenses, other than reimbursement of purchases made on behalf of the Church. The Rector is ex officio a member of the Vestry and a Trustee, and receives remuneration, benefits and reimbursement of expenses in respect of services as stipendiary cleric in line with scales determined by General Synod of the Scottish Episcopal Church. Key management remuneration for the year was £33,868, per Note 8.

Holy Trinity Church of Haddington**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	Unrestricted funds £	Restricted funds £	31/8/25 Total funds £	31/8/24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Congregational giving	60,222		60,222	60,158
Donations	9,275		9,275	1,048
Gift aid	14,757		14,757	13,564
Legacies				2,500
Grants	2,869		2,869	13,119
	87,123		87,123	90,389
Investment income				
Investment income	8,835		8,835	7,764
Charitable activities				
Trinity Centre users	22,989		22,989	20,584
Church use	15,076		15,076	10,902
Fundraising & special coll.	1,788		1,788	1,749
	39,853		39,853	33,235
Total incoming resources	135,811		135,811	131,388
EXPENDITURE				
Charitable activities				
Stipend & national insurance	33,868		33,868	34,237
Pensions	8,573		8,573	10,366
Conference costs	3,770		3,770	
Rectory council tax	3,871		3,871	3,315
Rectory insurance	2,162		2,162	1,995
Rectory heat & light	1,596		1,596	831
Telephone	472		472	455
Rectory maintenance	201		201	314
Travel expenses	16		16	28
Altar supplies	1,272		1,272	956
Organist fees	3,070		3,070	3,320
Organ and music	1,370		1,370	1,268
Church maintenance	11,447		11,447	50,340
Church insurance	12,112		12,112	11,468
Church heat & light	4,552		4,552	3,365
Church cleaning	1,024		1,024	1,730
Garden & grounds	254		254	1,132
Depreciation	2,665		2,665	2,765
Church telephone	270		270	249
Postages, stationery & IT	224		224	576
Photocopier	5,617		5,617	4,189
Carried forward	98,406		98,406	132,899

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Holy Trinity Church of Haddington**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	Unrestricted funds £	Restricted funds £	31/8/25 Total funds £	31/8/24 Total funds £
Charitable activities				
Brought forward	98,406		98,406	132,899
Communication expenses	493		493	387
Rector's mileage allowance	708		708	818
Advertising	150		150	188
Quota - pay dicoese	8,902		8,902	7,316
Charitable giving & donations	179		179	1,780
	108,838		108,838	143,388
Support costs				
Management				
TC insurance	2,975		2,975	3,402
TC heat & light	3,386		3,380	2,516
TC telephone	310		310	249
TC cleaning	4,083		4,083	3,878
Sundries	226		226	344
TC maintenance	3,461		3,461	1,926
Depreciation of tangible and heritage assets	454	6,400	6,854	6,817
	14,895	6,400	21,295	19,132
Governance costs				
Accountancy and legal fees	3,021		3,021	4,497
Total resources expended	126,754	6,400	133,154	167,017
Net (expenditure)/income before gains and losses	9,057	(6,400)	2,657	(35,629)
Realised recognised gains and losses				
Unrealised gains/losses	19,538		19,538	29,182
Net (expenditure)/income	28,595	{6,400}	22,195	{6,447}

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