

Edinburgh: Corstorphine St Anne's Parish Church (Church of Scotland)

Scotland · Charity number SC006300

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1962-06-12
Register	View on the OSCR register

Contact

Address	12/10 Wallace Gardens Edinburgh EH12 6HT
Website	www.stannescorstorphine.org.uk

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Provide religious services

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

Objectives: The advancement of religion

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£191,143	£187,429	-	2
2024-12-31	£168,012	£166,513	-	2
2023-12-31	£193,327	£140,322	-	2
2022-12-31	£154,342	£127,116	-	2
2021-12-31	£116,953	£130,851	-	2
2020-12-31	£122,503	£128,366	-	2

Edinburgh: Corstorphine St Anne's Parish Church (Church of Scotland)

Scotland - Charity number SC006300

Accounts

The Church of Scotland

St Anne's Parish Church

(Edinburgh: Corstorphine St Anne's Parish Church)



CONGREGATIONAL ACCOUNTS

Year ending 31st December 2025

Congregation No: 010023

Scottish Charity No: SC006300

**St Anne's Parish Church
Year Ended 31 December 2025**

Trustees' Annual Report

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**St Anne's Parish Church
Year Ended 31 December 2025
Trustees' Annual Report**

The trustees present the annual report and financial statements for St Anne's Parish Church for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the 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 published on 16 July 2014.

Objectives and Activities

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

The paragraphs below describe the activities carried out by the church and its members.

Worship at St Anne's Parish Church is conducted every Sunday morning at 11.00 am. Holy Communion is celebrated quarterly; in addition, there is a short celebration of Communion following morning worship on the last Sunday of the month, as well as at a number of our seasonal services. Sunday worship continues to be broadcasted to be viewed live and is available online for the subsequent week. This has provided an opportunity for services to reach beyond our congregation, in particular local care homes.

The Sunday Club, for children aged 2½ or over, meets every Sunday morning during school term times. There is a crèche for those under 2½. The children and leaders of the Sunday Club join the congregation at the start of morning worship, participating in "Time to Talk", and then meet together in the church halls.

Tea and coffee are served in the hall at the close of every service to provide an opportunity for fellowship and welcome. There are additional services of worship to celebrate major Christian festivals, such as Holy Week meditations, family and community services at Christmas. We shall work with the local churches to mark Good Friday, Pentecost and Harvest Time.

Baptisms are conducted during Sunday morning worship as required throughout the year. Weddings and funeral services are conducted at different times as required.

A significant part of the minister's role is to prepare for these services of worship, writing sermons and prayers, meeting with couples who wish to have their children baptised, those who wish to be married and bereaved families. Time is also spent preparing for meetings and teaching opportunities as well as being involved in the pastoral care of the congregation and the parish.

**St Anne's Parish Church
Year Ended 31 December 2025
Trustees' Annual Report – continued**

The minister can be contacted by phone or e-mail by those who wish to speak with him on any matter. They are welcomed and met in the vestry when a more personal approach is required. Church members and their families who are in hospital or in need of pastoral support in their homes are visited by the minister when permitted, as are members of the wider community who come to the minister's attention. Members of the congregation are also contacted regularly by the minister, district elders and pastoral visitors.

When appropriate, we visit and lead services at Struan Lodge, Belgrave Lodge, Manor Grange and Murrayside care homes.

The minister acts as one of two chaplains to Carrick Knowe Primary School. This is within the parish, providing monthly Christian input at assemblies and occasional additional support to the RME curriculum and pastoral care to staff, pupils and their families when needed. The school attends an end of term service at St Anne's.

Groups run by church members include the Guild, Jack & Jill Club, Walking Group, Book Group, Flower Group, Badminton Club, Friends and Neighbours Club, Caring and Sharing@St Anne's, Whist Club and Film Club. As well as the meetings of these groups, the availability of tea and coffee offers the opportunity to meet together informally after Sunday morning service.

The Church choir meets weekly to practice. They and the organist, Marion Lees McPherson, lead praise at Sunday morning worship and other services. The Church and minister support and are involved in many local groups and organisations, offering opportunities for worship, teaching and guidance. These groups include Rainbows, Brownies, Guides and Scouts. The usual Lenten Bible Study course was held this year as well as an Advent Bible Study course. The courses are shared with other local churches.

Following the ending of the Twinning Agreement with St Andrew's Lusaka, it was agreed at the Session meeting in November 2023, that the World Issues Team should support the work of the charity, Malawi Association of Christian Support, for a four-year period. Our support would help the charity to provide bursaries to enable children to continue their secondary education.

Stewardship

The church will continue to follow the National Stewardship Programme.

**St Anne's Parish Church
Year Ended 31 December 2025
Trustees' Annual Report – continued**

Achievements and Performance

Worship

At 31 December 2025 there were 314 (2024: 319) members on the Congregational Roll.

- Five new members was added during the year, five admitted into the congregation by certificate of transference, eight members were removed by death and two by certificate of transference.
- The Minister conducted one wedding and seventeen funerals during the year. There were no baptisms.

Kirk Session

The minister and elders held five formal business meetings during the year. Similarly, the management team meet prior to session meeting to discuss pertinent business. Meetings were conducted both on line and in person as appropriate.

Each of the congregation's organisations has a designated elder who visits at least once a year to review activities and report to Kirk Session.

The minister and a representative elder attend Presbytery of Edinburgh meetings, either in person or online.

One of our elders, who is a full member of the General Trustees, is involved in the wider work of the Church of Scotland at national level.

Three of our elders have represented the Session in the Presbytery Consultation and are involved in the projected Parish Grouping with St Ninian's, Corstorphine.

Music in the church

The organist and choir lead praise at Sunday morning worship during the year when possible. Anthems and other musical items are performed regularly as part of the service. The organist meets with the choir regularly to prepare worship.

The Service of Lessons and Carols took place this year when the choir was augmented by some members of the congregation.

The Seven Hills Chorus, a community choir, who hold their rehearsals in our main hall, held a concert of choral music exploring Land, Sea and Sky as well as their "Silent Night" concert of quiet festive music in December.

Community Links

- The congregation has a variety of links into the local community and the surrounding area, with members actively seeking to live out their Christian commitment in the course of their everyday lives.
- The minister is one of the chaplains at Carrick Knowe School and in that role has an ex-officio role on the Parents' Council.
- There are members of the congregation who play their parts in two local dementia projects, although neither are within the parish, but they cater for those within the area.
- The minister and other members of the congregation visit and lead services at Struan Lodge, Belgrave Lodge, Manor Grange and Murrayside care homes monthly for informal worship when practical. The care homes continue to access church services on-line. Local groups which provide a variety of classes, such as in dance, yoga and keep fit all use the church halls. Members of the local community attend these classes, which are open to all.
- During the Autumn, Winter and Spring months, Film Nights are held in the Kaimes Hall, and draw in people from beyond the congregation.
- Some 80 different groups or individuals outwith our congregation have used our halls during the year, allowing the wider community to experience the facilities we can provide.

**St Anne's Parish Church
Year Ended 31 December 2025
Trustees' Annual Report – continued**

Mission and Outreach

The Parish Mission Team is responsible to the Kirk Session for planning and organising a number of parish mission and outreach activities. This year activities on mission and outreach included the following:

- Easter and Christmas cards were delivered to St Anne's members and articles were sent to the Corstorphine Grapevine with seasonal good wishes, inviting residents to the various services.
- Household goods have been donated to vulnerable families via Fresh Start.
- There is a regularly updated website giving information about the life and work of the congregation, along with details of forthcoming events.
- The Friends and Neighbours Club, for more senior members of the congregation and the parish meet fortnightly.
- Caring and Sharing@St Anne's provides support for the many people who are carers in our parish and beyond.
- Along with members of other Corstorphine congregations, "The Acorn", offers an opportunity for informal chat over a fair- traded cuppa and for prayer.
- The Film Club meets monthly between Autumn and Spring showing a selection of classic films.
- The Book Club meets monthly through August to June to discuss a wide selection of books.
- From May to August, the Walking Group organise weekly short walks, open to all.
- The traditional Christingle service held on Christmas Eve was recorded and available on YouTube this year.
- Each month, a collection of food and other items is uplifted for the Edinburgh Food Project. During 2025, over 1.5 metric tonnes was collected as well as donations totalling £1,260.
- Bethany Trust operates a Welcome Centre, where the Trust provides people who are rough sleeping with 24-hour support providing shelter, hot food, professional services and tailored support with the focus on rapid re-accommodation. As part of our wider outreach, on several occasions a group from the church has provided evening meals for 50 people at the Centre at ELS House.
- During the year, the Session received a grant of £1,850 from the North Merchiston Fund. The grant was to be used for Mission purposes. The Session agreed to use part of the grant, £1,026, to upgrade our filming equipment to enhance the broadcasting of the church services. The balance of the grant, £824, was put towards the purchase of a new printer to improve the quality of the church's newsletter which is distributed to members and those outwith the church.

Wider Mission

The Sunday Club continues to remind the congregation of the importance of Fair Trade across the world.

Christian Aid and Fairtrade form part of the remit of the World Issues Team. Following the end of our Twinning Partnership in Lusaka, the church has agreed to provide funding to Malawi Association for Christian Support (MACS) for a four-year period. The funding will provide bursaries to enable children to continue their education at a local secondary school.

During the year, the World Mission Team, in conjunction with the Education Team, held a Souper Sunday and "Grand Beetle Drive with a twist" to raise funds for MACS. The total raised in the year for MACS was £1,633.

As part of Christian Aid week, St Ninian's organised a sponsored walk across the Forth Bridge. A small group of members from St Anne's joined them and raised £870. A further £386 was raised at a Sunday coffee collection.

**St Anne's Parish Church
Year Ended 31 December 2025
Trustees' Annual Report – continued**

Other Ministerial Activities

The minister attends monthly meetings of Edinburgh and West Lothian Presbytery. He continues to be available to review candidates for the Ministry.

Availability and approachability are important factors in the life of a minister and being seen around the parish is an important, but not easily assessable, task. On occasion the minister receives invitations from other church groups to speak at meetings.

Fabric

During the year, the Fabric Team continued their programme of maintaining and refurbishing all church properties, including the manse. The Quinquennial report of 2017 continued to inform the work undertaken by the Fabric Team to maintain the good condition of all buildings.

Financial Review

These accounts have been prepared in accordance with Financial Reporting Standard 102 (FRS102), which introduced a revised Charities SORP. The financial statements combine the Congregational Accounts with those of other church organizations, providing additional information.

The General Fund, which handles most of the congregation's financial activities, showed positive results. Offerings—including regular contributions via standing orders, direct donations, freewill envelopes, and open plate collections, supplemented by Gift Aid recovery—have increased to nearly £108,000. The Session appreciates the congregation's continued generosity in reviewing their offerings.

Income from hall usage increased by £2,200 thanks to bookings from both church groups and commercial users. Church group reservations take priority over commercial bookings, as per the Session's resolution. Additionally, investment income improved significantly due to interest from investments and reinvestment of surplus cash into higher-yielding options.

However, costs also rose. The mandated contribution to support the Church of Scotland's ministry and broader work, known as "Give to Grow," increased substantially. This obligation is based on receipts in the previous year and reflects our relative prosperity compared to other congregations. We take pride in meeting these national commitments. Maintenance expenses for the buildings remained consistent with the previous year, ensuring the property remains attractive to members, hall users, and visitors. This attractiveness leads to additional costs such as cleaning, heating, and insurance, all of which increased in 2025. Overall, expenditure on the General Fund—the day-to-day operations of the Church—increased by approximately £11,000.

As a result, congregational expenditure exceeded income to give a deficit of £2,461. The disappointing deficit on that fund was offset by an extraordinary gain on investments. We hold shares in the M&G Charifund, which primarily invests in British stocks aligned with our ethical preferences. The stock market has performed well recently, with the capital value of these shares rising by £39,302 this year. This outcome supports the Session's policy of retaining long-term investments until absolutely necessary to sell. So far, we have avoided selling and will continue to strive to do so.

By identifying surplus cash funds and investing them in longer-dated instruments, we have outperformed returns on cash deposits, despite a likely gradual reduction in interest rates in the coming year.

The Church of Scotland has committed to reducing its carbon footprint by 5% annually. Our central utilities contract for gas and electricity features fixed prices, reflecting a commitment to price stability and climate change goals. This contract has delivered savings that will continue through 2026 and beyond.

The trustees' going concern assessment covers at least twelve months from the date of signing these financial statements. They consider there are no material uncertainties regarding the charity's ability to continue as a going concern. Although operational uncertainties exist due to delays in Presbytery decisions about building retention, the trustees believe these do not affect the charity's ability to operate for the next twelve months.

**St Anne's Parish Church
Year Ended 31 December 2025
Trustees' Annual Report – continued**

Risk Management

The finance committee reviews the risks facing the charity on behalf of the Kirk Session. The principal risks facing the charity and the plans and actions taken to minimise the risks are as follows:

Reputation	We protect the young and vulnerable through a well-regarded and robust Child Protection policy. Events, whether provided by the congregation or by third parties, are conducted in accordance with our health and safety guidelines. Standards of accident recording, cleanliness and general security are maintained through the Fabric Committee. Our Safeguarding Co-ordinator has been accredited as a Safeguarding Leader who can conduct safeguarding courses.
Relevance to today's society	We seek to maintain our position as a welcoming church with attention paid to welcoming visitors, encouraging young families with special services such as Christingle. We appreciate with falling numbers nationally and society's general indifference, that we have to review our methods and activities. We provide opportunities for fellowship with post service gatherings. We provide facilities for local groups to meet within the premises for recreation, advice and general support. We continue to deliver the Christian message and the ministry of Jesus Christ within our community.
Finance	Meeting the costs of our charitable activities relies on our congregational and users' givings. The ongoing support and generosity of members and the wider community is critical in maintaining a balanced approach to financing all annual expenditure. At regular intervals the finance committee reports to the Kirk Session on the financial position. The Kirk Session is confident that it has sufficient flexibility in advice, management and resources to meet any potential hazards. This has been demonstrated by the financial loyalty of members despite the change in circumstances in the past.
Security	The church buildings occupy a prominent position on a busy main road. In these uncertain times we present a target for those few who seek to promote their alternate ideologies through violence. The Kirk session reviews its security arrangements regularly to ensure that the success of terrorist outrages is improbable. Fire safety is embedded into the signage and insurance cover protects in case of loss.
Property	Given the age of the underlying structure of the halls, the manse and the sanctuary, the fabric committee carries out an annual inspection of the premises to ensure that remedial work is identified and delivered promptly. An insurance policy held with the Church of Scotland Insurance Scheme provides cover in the event of misfortune.
Presbytery Mission Plan	Under the Presbytery Mission Plan, which was approved by the General Assembly, the congregation is projected to enter a union with adjacent congregations. Informal discussions are ongoing with St Ninian's. It is envisaged that some rationalisation of buildings will follow the union.

**St Anne's Parish Church
Year Ended 31 December 2025
Trustees' Annual Report – continued**

Investment Policy and Performance

The investment policy of the charity is to invest funds held on behalf of the Development, Legacy and Dey Funds in a secure investment vehicle to deliver a market-related return over a medium term. The investment fund opportunities are managed by the Church of Scotland and M & G Investments who have been our preferred fund managers due to their empathy with our ethical considerations and their dependable reputation. We receive regular dividends and interest payments as well as performance and valuation information.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities.

The accumulated deficit on the General Fund increased slightly this year and it is regrettable that we remain unable to fully match the Legacy or Development funds with cash resources.

At the year end, the church held sufficient unrestricted funds to meet more than a year's normal expenditure. It is the Trustees' policy to hold reserves to meet day to day expenditure and the longer-term cost of major repairs. Our church premises were built nearly one hundred and twenty years ago and require careful husbandry. The trustees are aware of the scope of the required expenditure on church fabric over the next five years. Accordingly, we believe that the unrestricted funds held are necessary to provide security for the foreseeable future.

The church also held £11,699 (2024 £13,679) of restricted funds and an endowment of £38,775 (2024 £38,775) which have been provided for the purposes specified in Note 14.

Plans for the Future

A four-week Lenten Study course will take place in March. This will be lead jointly with Rev James Aitken, minister at St Ninian's Church, Corstorphine with an invitation extended to members of other local congregations.

A full diet of worship is available. A series of worship will take place during Holy Week 2026, with invitations extended to neighbouring congregations. Further seasonal services will take place as planned, including the service of Lessons and Carols for Christmas.

The Session will continue to encourage the use of the facilities.

A team of church members will continue to support the Bethany Trust by taking their turn to provide meals at the Welcome Centre.

The World Issues team are planning future fundraising events to raise funds for MACS.

Our mission statement remains "A community of sharing - sharing Christ with community, in Faith, Love, Hope and Service" and this informs the local work in the parish. The main thread is to acknowledge the importance of Christian sharing within our community and offer guidance as to how we should respond as God's people. We will continue to explore ways of including all ages in the life of the Church and connect with the wider community.

On a practical level, we will continue to look at how we use, reuse and recycle our resources and are committed to reducing our carbon emissions. The Session continues to be an Eco-Congregation.

The Mission Plan for the newly formed Presbytery of Edinburgh and West Lothian was approved in 2022. Congregations were instructed to work towards its implementation by January 2026. St Anne's is planned to enter union with St Ninian's. Discussions are taking place and a Parish Grouping is anticipated.

**St Anne's Parish Church
Year Ended 31 December 2025
Trustees' Annual Report – continued**

Structure, Governance and Management

Governing Document

The congregation is a registered charity number SC006300. The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. In March 2009 the members of the congregation agreed the adoption of a Unitary Constitution.

Recruitment and Appointment of Trustees

Active and participating members of the Kirk Session are the charity trustees.

The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is moderator of the Kirk Session, is elected by the congregation and inducted by Presbytery. New elders are appointed as and when Kirk Session considers it to be necessary and they are ordained according to church law. Members of the congregation are invited to nominate individuals, who are believed to have the skills and commitment to contribute to the management affairs of the Church.

Organisational Structure

Kirk Session is responsible for spiritual and temporal affairs within the church and is chaired by the minister as moderator. The minister and elders meet in Kirk Session for a minimum of four times per annum. Certain responsibilities of Kirk Session have been delegated to the Management, Fabric, Fellowship, Finance, Parish Mission, World Issues, Worship, and Education teams. The minister and joint session clerks are ex officio members of these teams.

Reference and Administrative Information

Charity Name:	Edinburgh: Corstorphine St Anne's Parish Church (Church of Scotland)
Charity Registration Number:	SC006300
Congregation Reference No:	010023
Contact Address:	12/10 Wallace Gardens Edinburgh EH12 6HT
Minister:	The Reverend James J Griggs BD (Hons), MTh, ALCM
Joint Session Clerks:	Lyn Chalmers Ruth Maclean Iain Murray (from 28 January 2026) Kenneth J M Ritchie
Joint Church Treasurers:	Nigel & Janet Hicks
Independent Examiner:	Kathryn Miller FCA, MBA
Bankers:	Royal Bank of Scotland, Corstorphine Branch, 239 St John's Road, Edinburgh EH12 7XB

**St Anne's Parish Church
Year Ended 31 December 2025
Trustees' Annual Report – continued**

Trustees

The Trustees of Corstorphine St Anne's Parish Church are the minister and active and participating members of Kirk Session.

For the period 1 January 2025 to 26 March 2026

Kirk Session

Y Barrie
E Bishop
M Black (from 23 March 2025)
T Bullamore
A Cameron
L Chalmers
W Clark
D Duff
M Gibson
R Gibson
M Grant
Rev J J Griggs
J P Hicks

N W Hicks
J M Lyall
R Maclean
A McColl
G McLean
E Menzies
M Menzies
A Morison
I Murray
K Palmer
N Proven (to 1 April 2025)
N M Proven
A Ritchie

K J M Ritchie
C L Robertson
M Shanks
F E Tennant
E Thomson
M Turner
L C Watson
M Watson (from 23 March 2025)
T C Watson
L Walker (from 25 January 2026)
D Whigham (to 23 March 2025)
P Yelland

**St Anne's Parish Church
Year Ended 31 December 2025
Trustees' Annual Report – continued**

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Applicable Standards (United Kingdom Generally Accepted Accounting Practice).

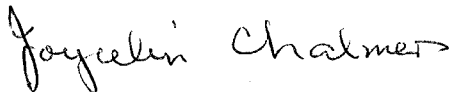
The law applicable to charities in 'Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, 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 judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website.

Approved by the Trustees and signed on their behalf,



**L Chalmers
Joint Session Clerk**

25 March 2026

**St Anne's Parish Church
Year Ended 31 December 2025**

Independent Examiner's Report to the Trustees of St Anne's Parish Church

I report on the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 13 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

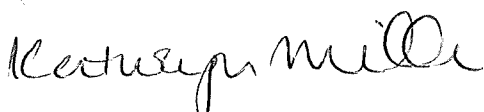
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

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 (as amended), and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Kathryn Miller FCA, MBA
3 Craigentenny Place
Edinburgh
EH7 6PZ

27.03.26.....

St Anne's Parish Church
Year Ended 31 December 2025
Statement of Financial Activities

Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Unrestricted Funds		Restricted Funds		Endowment Funds		Total
					2025	2025	2024	2024	2024	2024	
	£	£	£	£	£	£	£	£	£	£	£
Income and endowments from :											
2	118,448	9,945	-	128,393	106,976	978	-	-	-	-	107,954
3	9,314	-	-	9,314	9,642	-	-	-	-	-	9,642
4	34,360	-	-	34,360	31,708	-	-	-	-	-	31,708
5	15,886	248	2,942	19,076	15,659	247	2,802	-	2,802	-	18,708
	<u>178,008</u>	<u>10,193</u>	<u>2,942</u>	<u>191,143</u>	<u>163,985</u>	<u>1,225</u>	<u>2,802</u>	<u>2,802</u>	<u>2,802</u>	<u>2,802</u>	<u>168,012</u>
Expenditure on :											
6,16	87	-	-	87	87	-	-	-	-	-	87
	172,085	12,053	3,204	187,342	161,241	2,377	2,808	-	2,808	-	166,426
	<u>172,172</u>	<u>12,053</u>	<u>3,204</u>	<u>187,429</u>	<u>161,328</u>	<u>2,377</u>	<u>2,808</u>	<u>2,808</u>	<u>2,808</u>	<u>2,808</u>	<u>166,513</u>
Net income/(expenditure) before gains and losses on investments											
	5,836	(1,860)	(262)	3,714	2,657	(1,152)	(6)	(6)	(6)	-	1,499
10	39,302	-	-	39,302	16,067	-	-	-	-	-	16,067
	<u>45,138</u>	<u>(1,860)</u>	<u>(262)</u>	<u>43,016</u>	<u>18,724</u>	<u>(1,152)</u>	<u>(6)</u>	<u>(6)</u>	<u>(6)</u>	<u>(6)</u>	<u>17,566</u>
Transfers between funds											
14,15	(142)	(120)	262	-	(6)	-	6	-	6	-	-
	<u>44,996</u>	<u>(1,980)</u>	<u>-</u>	<u>43,016</u>	<u>18,718</u>	<u>(1,152)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,566</u>
Reconciliation of Funds											
	993,912	13,679	38,775	1,046,366	975,194	14,831	38,775	38,775	38,775	38,775	1,028,800
	<u>1,038,908</u>	<u>11,699</u>	<u>38,775</u>	<u>1,089,382</u>	<u>993,912</u>	<u>13,679</u>	<u>38,775</u>	<u>38,775</u>	<u>38,775</u>	<u>38,775</u>	<u>1,046,366</u>

All the results relate to continuing activities

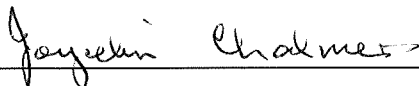
St Anne's Parish Church
Balance Sheet
As at 31 December 2025

	<u>Note</u>	Total Funds 2025	Total Funds 2024
Fixed Assets			
Tangible fixed assets	9	600,000	600,000
Investments	10	409,224	369,922
Total Fixed Assets		<u>1,009,224</u>	<u>969,922</u>
Current Assets			
Debtors	11	16,004	15,233
Bank and cash		76,057	73,555
Total Current Assets		92,061	88,788
Liabilities			
Creditors falling due within one year	12	(11,903)	(12,344)
Net Current Assets		<u>80,158</u>	<u>76,444</u>
Net Assets		<u>1,089,382</u>	<u>1,046,366</u>
Unrestricted Funds			
General funds	14	293,585	286,184
Designated funds		745,323	707,728
		1,038,908	993,912
Restricted Funds	14	11,699	13,679
Endowment Funds	14	38,775	38,775
Total Funds		<u>1,089,382</u>	<u>1,046,366</u>

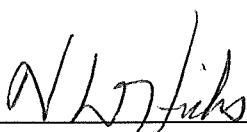
The notes on pages 15 - 24 form part of these financial statements.

The accounts were approved by the Kirk Session on 25 March 2026

For and on behalf of the Kirk Session



L Chalmers
Joint Session Clerk



N W Hicks
Joint Treasurer

**St Anne's Parish Church
Year Ended 31 December 2025**

Notes forming part of the financial statements

1 Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the financial statements, are set out below.

Basis of preparation

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) issued on 16 July 2014 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).

The financial statements have been prepared on a going concern basis.

Funds Accounting

Funds are classified as endowment, restricted, designated or unrestricted funds, defined as follows:

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.

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.

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 items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregational members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised as expenditure in the period of receipt.

**St Anne's Parish Church
Year Ended 31 December 2025**

Notes forming part of the financial statements - continued

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is generally upon notification of the interest paid or payable by the bank.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and attached hall, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. 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 Church owns a manse. This is included in the accounts at an amount deemed to be the cost in 2006, based on similar property values at that time. Accordingly, the Trustees have adopted this as cost and account for the property on this basis. The Fabric Committee carries out an annual review and the property is well maintained. The Trustees consider that the residual value of this property exceeds the amount shown in the financial statements and therefore no depreciation is charged.

All tangible fixed assets having a value to the charity greater than one year, other than those having a value of less than £5,000 when acquired, or those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment.....3 years

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

St Anne's 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. For large capital improvement works, St Anne's Parish Church is able to recover some VAT under the "Listed Places of Worship Scheme".

Volunteers

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

**St Anne's Parish Church
Year Ended 31 December 2025**

Notes forming part of the financial statements- continued

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total		Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
	2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£	2024	£
2 Donations and Legacies																
Offerings	89,759		-		-		89,759		84,208		-		-		84,208	
Tax recovered on Gift Aid	18,259		1,250		-		19,509		16,542		38		-		16,580	
Legacies	2,000		-		-		2,000		-		-		-		-	
Grants	-		1,850		-		1,850		-		-		-		-	
Donations	8,430		6,845		-		15,275		6,226		940		-		7,166	
	<u>118,448</u>		<u>9,945</u>		<u>-</u>		<u>128,393</u>		<u>106,976</u>		<u>978</u>		<u>-</u>		<u>107,954</u>	
3 Incoming Resources from Charitable Activities																
Weddings and Funerals	2,425		-		-		2,425		2,280		-		-		2,280	
Other activities of organisations	6,889		-		-		6,889		7,362		-		-		7,362	
	<u>9,314</u>		<u>-</u>		<u>-</u>		<u>9,314</u>		<u>9,642</u>		<u>-</u>		<u>-</u>		<u>9,642</u>	
4 Income from other trading activities																
Use of Premises																
Halls	27,917		-		-		27,917		25,700		-		-		25,700	
Manse	6,443		-		-		6,443		6,008		-		-		6,008	
	<u>34,360</u>		<u>-</u>		<u>-</u>		<u>34,360</u>		<u>31,708</u>		<u>-</u>		<u>-</u>		<u>31,708</u>	
5 Investment income																
Deposit interest	1,876		-		-		1,876		2,201		-		-		2,201	
Dividends received	13,618		248		2,942		16,808		12,829		247		2,802		15,878	
Bank interest	392		-		-		392		629		-		-		629	
	<u>15,886</u>		<u>248</u>		<u>2,942</u>		<u>19,076</u>		<u>15,659</u>		<u>247</u>		<u>2,802</u>		<u>18,708</u>	

St Anne's Parish Church
Year Ended 31 December 2025

Notes forming part of the financial statements- continued

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total		Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
	2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£	2024	£
6 Analysis of Resources Expended																
Costs of Generating Funds																
Offering Envelopes	87		-		-		87		87		-		-		87	
Charitable Activities																
Giving to Grow (previously Ministries and Mission Allocation)	71,365		-		-		71,365		68,570		-		-		68,570	
Presbytery Dues	1,646		-		-		1,646		1,349		-		-		1,349	
Minister's expenses	1,776		-		-		1,776		1,482		-		-		1,482	
Pulpit Supply	700		-		-		700		605		-		-		605	
Other salary costs	15,728		-		-		15,728		14,956		-		-		14,956	
Fabric repairs & maintenance	12,147		-		3,204		15,351		14,221		180		2,808		17,209	
Council Tax	2,506		-		-		2,506		2,344		-		-		2,344	
Other building costs	45,008		-		-		45,008		38,520		-		-		38,520	
Church office expenses	7,395		-		-		7,395		6,266		-		-		6,266	
Organ & Music	2,685		8,340		-		11,025		2,521		-		-		2,521	
Organisation activity costs	4,703		-		-		4,703		5,092		-		-		5,092	
Miscellaneous expenses	839		283		-		1,122		1,385		164		-		1,549	
Purchase of Equipment	3,807		1,850		-		5,657		1,250		1,613		-		2,863	
Donations to other Charities	1,780		1,580		-		3,360		2,680		420		-		3,100	
	<u>172,085</u>		<u>12,053</u>		<u>3,204</u>		<u>187,342</u>		<u>161,241</u>		<u>2,377</u>		<u>2,808</u>		<u>166,426</u>	
Total	<u>172,172</u>		<u>12,053</u>		<u>3,204</u>		<u>187,429</u>		<u>161,328</u>		<u>2,377</u>		<u>2,808</u>		<u>166,513</u>	

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

St Anne's Parish Church
Year Ended 31 December 2025

Notes forming part of the financial statements

	2025	2024
7 Staff costs and numbers	£	£
Salaries and wages	15,728	14,956
Social security costs	-	-
Total	15,728	14,956
	2024	2023
	number	number
Secretarial Support	1	1
Music staff	1	1
	2	2

No employee has employment benefits in excess of £50,000 (2023: nil)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

8 Trustee Remuneration and Related Party Transactions

The following expenses were paid on behalf of the Rev J J Griggs

	2025	2024
	£	£
Council tax for the manse	2,506	2,344
Telephone & Internet at the manse	507	419
Travel expenses	1,269	1,063
	4,282	3,826

During the year:

Rev J J Griggs received £18,158 being £17,651 in rental payments and £507 for use of telephone and broadband .

During the year a total of £38,018 (2024: £34,558) was donated to the congregation by trustees.

9 Tangible Fixed Assets

Cost	Buildings
	£
At 31 December 2025	600,000
At 31 December 2024	600,000

St Anne's Parish Church
Year Ended 31 December 2025

Notes forming part of the financial statements- continued

	2025	2024
	£	£
10 Investments		
Market value 31 December 2024	369,922	323,859
Additions at cost	-	29,996
Disposal	-	-
Unrealised gains/(losses) on investments	39,302	16,067
Market value 31 December 2025	<u>409,224</u>	<u>369,922</u>
Investments at cost	<u>289,092</u>	<u>289,092</u>

The following investments are held by market value:	%
M & G Charifund Units	42
Church of Scotland Investors Trust Growth Fund	38
Church of Scotland Investors Trust Income Fund	20

	2025	2024
	£	£
11 Debtors		
Gift Aid tax refund due	8,921	8,105
Accrued income	5,151	5,353
Prepayments	1,932	1,775
	<u>16,004</u>	<u>15,233</u>

	2025	2024
	£	£
12 Creditors		
Accruals	10,443	10,889
Sundry Creditors	1,460	1,455
	<u>11,903</u>	<u>12,344</u>

13 Analysis of Net Assets Among Funds

	Unrestricted	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	600,000	-	-	600,000
Investments	240,326	120,132	9,995	38,771	409,224
Current Assets	64,338	25,191	2,528	4	92,061
Current Liabilities	(11,079)	-	(824)	-	(11,903)
Net Assets at 31 December 2025	<u>293,585</u>	<u>745,323</u>	<u>11,699</u>	<u>38,775</u>	<u>1,089,382</u>

	Unrestricted	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	600,000	-	-	600,000
Investments	240,326	80,830	9,995	38,771	369,922
Current Assets	58,067	26,898	3,819	4	88,788
Current Liabilities	(12,209)	-	(135)	-	(12,344)
Net Assets at 31 December 2024	<u>286,184</u>	<u>707,728</u>	<u>13,679</u>	<u>38,775</u>	<u>1,046,366</u>

St Anne's Parish Church
Year Ended 31 December 2025

Notes forming part of the financial statements- continued

14 Movements in Funds current year

	1 January 2025 £	Incoming Resources £	Outgoing Resources £	Unrealised Gains/(Losses)	Transfers £	31 December 2025 £
Endowment Fund						
The Dey Legacy	38,775	2,942	(3,204)	-	262	38,775
	<u>38,775</u>	<u>2,942</u>	<u>(3,204)</u>	<u>-</u>	<u>262</u>	<u>38,775</u>
Restricted Funds						
Other Funds	1,550	9,945	(9,963)	-	(120)	1,412
Fabric (Organ) Fund	11,869	248	(2,090)	-	-	10,027
Kaimes Road Development	260	-	-	-	-	260
	<u>13,679</u>	<u>10,193</u>	<u>(12,053)</u>	<u>-</u>	<u>(120)</u>	<u>11,699</u>
Designated Funds						
Capital Reserve	600,000	-	-	-	-	600,000
Revaluation	80,830	-	-	39,302	-	120,132
Belgrave Halls Proceeds Fund	11,811	540	(3,307)	-	-	9,044
Guild	1,971	3,292	(2,431)	-	(500)	2,332
Sunday Club	1,107	116	-	-	-	1,223
Sunday Coffee	1,055	1,927	(1,795)	-	-	1,187
Social Committee	140	-	-	-	-	140
Jack & Jill Club	1,173	1,020	(555)	-	(1,000)	638
Lunch Club	343	-	-	-	(343)	-
Carers' Support Group	1,702	606	(322)	-	-	1,986
Film Club	873	522	(212)	-	-	1,183
Fair Trade	492	-	-	-	-	492
FAN Club	4,792	2,457	(901)	-	(500)	5,848
Flower Fund	1,192	447	(742)	-	-	897
Badminton	247	534	(10)	-	(550)	221
	<u>707,728</u>	<u>11,461</u>	<u>(10,275)</u>	<u>39,302</u>	<u>(2,893)</u>	<u>745,323</u>
Unrestricted Funds						
General	(43,212)	144,834	(150,308)	-	3,013	(45,673)
Fabric	(4,726)	6,443	(11,589)	-	(262)	(10,134)
Legacy	327,643	14,974	-	-	-	342,617
Development	6,479	296	-	-	-	6,775
	<u>286,184</u>	<u>166,547</u>	<u>(161,897)</u>	<u>-</u>	<u>2,751</u>	<u>293,585</u>
Total Funds	<u>1,046,366</u>	<u>191,143</u>	<u>(187,429)</u>	<u>39,302</u>	<u>-</u>	<u>1,089,382</u>

St Anne's Parish Church
Year Ended 31 December 2025

Notes forming part of the financial statements- continued

14 Continued
Movements in Funds prior year

	1 January 2024 £	Incoming Resources £	Outgoing Resources £	Unrealised Gains/(Losses)	Transfers £	31 December 2024 £
Endowment Fund						
The Dey Legacy	38,775	2,802	(2,808)	-	6	38,775
	<u>38,775</u>	<u>2,802</u>	<u>(2,808)</u>	-	6	<u>38,775</u>
Restricted Funds						
Other Funds	1,336	978	(764)	-		1,550
Fabric (Organ) Fund	11,622	247	-	-	-	11,869
Kaimes Road Development	1,873	-	(1,613)	-	-	260
	<u>14,831</u>	<u>1,225</u>	<u>(2,377)</u>	-	-	<u>13,679</u>
Designated Funds						
Capital Reserve	600,000	-	-	-	-	600,000
Revaluation	64,763	-	-	16,067	-	80,830
Belgrave Halls Proceeds Fund	11,283	528	-	-	-	11,811
Guild	2,507	3,125	(3,161)	-	(500)	1,971
Sunday Club	1,095	12	-	-	-	1,107
Sunday Coffee	1,465	1,797	(1,907)	-	(300)	1,055
Social Committee	140	-	-	-	-	140
Jack & Jill Club	552	1,080	(459)	-	-	1,173
Lunch Club	334	548	(539)	-	-	343
Carers' Support Group	1,744	528	(315)	-	(255)	1,702
Film Club	577	501	(205)	-	-	873
Fair Trade	657	15	(180)	-	-	492
FAN Club	4,234	2,200	(1,142)	-	(500)	4,792
Flower Fund	566	575	(504)	-	555	1,192
Badminton	242	755	-	-	(750)	247
	<u>690,159</u>	<u>11,664</u>	<u>(8,412)</u>	<u>16,067</u>	<u>(1,750)</u>	<u>707,728</u>
Unrestricted Funds						
General	(36,786)	131,258	(139,434)	-	1,750	(43,212)
Fabric	2,630	6,132	(13,482)	-	(6)	(4,726)
Legacy	313,001	14,642	-	-	-	327,643
Development	6,190	289	-	-	-	6,479
	<u>285,035</u>	<u>152,321</u>	<u>(152,916)</u>	-	<u>1,744</u>	<u>286,184</u>
Total Funds	<u>1,028,800</u>	<u>168,012</u>	<u>(166,513)</u>	<u>16,067</u>	-	<u>1,046,366</u>

**St Anne's Parish Church
Year Ended 31 December 2025**

Notes forming part of the financial statements- continued

Purpose of Endowment fund

The Dey Legacy: The income derived from this fund is to be used for the upkeep and improvement of church buildings and halls, grounds and manse.

Purpose of Restricted funds

Other Funds: These are small donations received for particular projects.

The Fabric (Organ) Fund: A legacy was bequeathed to be used for Fabric purposes. In light of the age of the church organ, the fund was set up to be used for the future refurbishment of the organ.

Kaimes Road Development Fund: This fund was set up to receive donations and grants towards the redevelopment of the Kaimes Road site. It continues to be used for upgrades to the church premises.

Purpose of Designated Funds

Capital Fund represents the cost of the church properties.

Revaluation Fund represents the unrealised capital appreciation of investments.

FAN Club: The Friends and Neighbours Club provides an opportunity for elderly and lonely people, who had difficulty in getting out, to meet others.

Flower Fund: This is a fund to provide floral displays during services of worship.

The Guild is about invitation, encouragement, commitment, and fellowship which lead to providing opportunities for continuing growth in Christian faith through worship, prayer and action. The funds represent working balances held.

Jack & Jill Club: Reserves are retained to meet on going expenses.

Caring and Sharing@St Anne's: The Group provides support and practical information in an informal setting.

Film Club: These funds cover the cost of hosting film nights.

Badminton Club: The Senior club meets for fun exercise and friendly games. The Junior club does not meet at present.

Sunday Coffee: Every Sunday after morning service, refreshments were provided to encourage members to gather and socialise.

Fair Trade: Prior to Covid, the fair-trade stall operated once a month at coffee after church to promote fair trade goods and the proceeds are distributed to other charitable causes. At present it operates occasionally such as at Christmas, Easter or Harvest Thanksgiving.

Sunday Club Fund: The Trustees have set aside funds for use by the Sunday Club.

Belgrave Halls Proceeds Fund: The proceeds received on the disposal of the Belgrave Halls are held in this fund along with the associated investment income to be used towards the redevelopment of the Kaimes Road site.

Purpose of Unrestricted Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

Legacy Fund: The Trustees have set aside funds received as legacies to be applied to major projects within the church.

Development Fund: The Trustees have set aside this fund to be used to finance projects of the church.

St Anne's Parish Church
Year Ended 31 December 2025

Notes forming part of the financial statements- continued

15 Transfers

During the year some of the organisations gave donations to the church towards heating costs or to the wider work of the Church. These donations are shown as transfers between the organisation's funds and the General Fund.

16 Donations for other charities

	2025	2024
	£	£
Church of Scotland Guild Projects	1000	2,000
Malawi Association for Christian Support	1,600	600
Other donations under £200	760	500
	<u>3,360</u>	<u>3,100</u>

The donation to the Malawi Association for Christian Support was raised at special events and services. Other small donations to charities were given on behalf of and at the request of speakers who spoke at church organisations but declined fees or travel expenses.

In addition £1,256 was raised for Christian Aid in May through a sponsored walk and by a special collection. The funds raised were remitted directly to Christian Aid.