

Charity registration number SC009470 (Scotland)

DAVIDSON'S MAINS PARISH CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025



TC Group
Business Advisors & Accountants
1 Lochrin Square
92-98 Fountainbridge
Edinburgh
EH3 9QA

DAVIDSON'S MAINS PARISH CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

The Trustees of the Congregation are:

Elected members serve as Trustees for six year terms. Other Trustees serve for undefined terms.

Elected Members	(Expected retirement date: g May 2031, h May 2027, j May 2029) Steven Carvel until 8 June 2025 Phil Coad until 8 June 2025 Caroline Dickson h Andy Howlett j Susan McNarry j Derek Peach h John Watson until 8 June 2025 Sandy West j Joan MacDonald g since 8 June 2025 Raymy Boyle g since 8 June 2025 Vanda Noble g since 8 June 2025
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Other Trustees	Anne Allan - Ministry Area Leader - Pastoral Care Joy Atterbury - Ministry Area Leader – Administration (and Joint Session Clerk) Stephen Ashforth (Church Treasurer and also Ministry Area Leader Stewardship) Martyn Sunter - Ministry Area Leader – Youth until 12 March 2025 Claire Sunter - Ministry Area Leader - Youth since 12 March 2025 Rev Daniel Robertson – Moderator
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Address	1 Quality Street Davidson's Mains Edinburgh EH4 5BB
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Corresponding members of the Kirk Session are not Trustees but serve in other capacities for an undefined term:

Joint Session Clerk	Phil Coad
Charity number (Scotland)	SC009470
Congregation Reference Number	010029
Independent examiner	David Jeffcoat, F.C.C.A. TC Group Business Advisors and Accountants 1 Lochrin Square Edinburgh EH3 9QA
Bankers	Royal Bank of Scotland 239 St John's Road Edinburgh EH12 7XA

DAVIDSON'S MAINS PARISH CHURCH

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DAVIDSON'S MAINS PARISH CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements 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 financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Charitable objectives

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.

Personnel

Our staff team comprised the minister, assistant minister, head of Oasis, community worker, café manager, office manager, church officer, kitchen assistant and organist. Across all aspects of our church life, volunteers play an essential part and the Kirk Session is very grateful both to our employees and all the many dedicated volunteers for their contribution to the work of Christ's kingdom

Achievements and performance

Worship services

Our regular worship services take place every Sunday at 10.30am and include activities for children and young people. During the year we undertook detailed sermon series considering, questions that Jesus asked, the Life of David and the book of Colossians. Our Sunday groups for young people covered a variety of topics including The themes at Explorers for 2025 were, The Life of Jesus and Parables, God's Love Is ... big, great, fab, strong, forgiving, never-ending, everywhere, King of Kings – Miracles of Jesus (SU Scotland), God's Power within People – Acts. At Baseline we covered sessions on Prayer, Stewardship, How God Sees Us and the Life of David. In October we held our first 'Singalong Sunday' when we were joined in worship by many of the families who come along to Sycamore Singalong on Tuesday mornings. A similar event was held just before Christmas and more are planned for 2026.

Our morning service is livestreamed on YouTube each week with around 110 views per week.

Once a month on a Sunday evening we hold a Praise and Prayer evening in the café space which offers the opportunity for informal worship, prayer and sharing.

The Wednesday lunchtime service with free minibus provision and the opportunity for lunch together afterwards has become an increasingly important part of the week. It is very much appreciated not only by those who come but also by many of their families. The service is led by someone different each week, including members of the preaching team but also drawing on the gifts and skills of others from the congregation and beyond. This year we have enjoyed as series on the Prayers of Church Mothers and Fathers.

Throughout the year new people of a range of ages have continued to join us on both Wednesdays and Sundays.

Mission partners and charities:

We continue to support local, national and worldwide mission through our Mission Partners (Ferrywell Youth Project, Scripture Union Es-team, 2 children sponsored through Compassion, OMF linking with a family in Asia, Intervarsity through Nigel Pollock), giving them financial and prayer support.

We have a collection point in the Sycamore Tree Café for Foodbank+ and Fresh Start, and teams who deliver donations regularly. We also have a team who serve on the Care Van.

In June our organist organised two summer concerts to raise money for Tearfund and the Scottish Bible Society.

DAVIDSON'S MAINS PARISH CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Sycamore Tree Café

The Sycamore Tree Café has continued to thrive during this year and is an integral part of our mission and outreach. It provides a welcome meeting place for people of all ages from our fellowship and the wider community, and we are very grateful to the many volunteers who enable this to happen. In November we held an Arts and Crafts coffee morning with the proceeds being split equally between our Youth Project and Foodbank +.

As well as building relationships with regular customers during the week, we also use the café for targeted events. Sycamore Singalong for 0-5s with their carers has really taken off this year and the team are able to chat with the parents and carers while providing fun, songs and Bible story for the little ones. Sycamore Scones, our regular afternoon tea with entertainment, continues to be well received and to attract a mix of church and wider community regulars.

Oasis Wellbeing Centre

Oasis offers much needed support to our community and beyond through its counselling service. A team of volunteer counsellors is led by Gail Rose, and we provide placement opportunities for trainee counsellors. During 2025 Oasis had 12 counsellors and offered around 35 hours of counselling per week. We work with a recommended donation scale and don't turn away people who can't pay. It's possible to donate directly to support the work of Oasis and some of our congregation do this.

Gail Rose, head of Oasis, also ran a monthly afternoon of Mindful Art which was open to everyone.

During the year, Oasis benefited from a £5,000 grant from the Edinburgh and West Lothian Presbytery's Dean Mission Fund. It also received a grant of £5,000 from the P's and G's Micah Fund on 23rd December which will be used to help fund its work in the first half of 2026.

Discipleship

Our small groups have continued to meet and to grow, offering Bible Study, prayer and fellowship. During the year we held an Alpha course, a daytime Alpha and, for the first time, a Youth Alpha. We also ran, for the first time, the Lectio Course (- (How to Hear God by Praying the Bible) and we ran the 24/7 Prayer course.

Cat Rawlinson-Watkins remained with us as Assistant Minister until 31 December 2025 when her contract with the Church of Scotland came to an end, Cat remains with us a Ministry Assistant working three days a week on a two year fixed term contract

Schools and Youth

Our community worker is in the Royal High School twice a week, in the Hub chatting with young people and at the SU Group. The SU Group is led by a combination of our community worker and minister, a teacher and some senior pupils who have worked through SU's leadership training.

Davidson's Mains Primary School came to the church for their Easter and Christmas assemblies, with many parents and carers also attending.

Members of our congregation lead SU Groups in various local schools.

We were able to run a Summer Program with the help and leading of Rachel Sunter. We were able to employ her as a summer worker because of a Summer Worker Scheme grant from Edinburgh and West Lothian Presbytery which was supplemented by a grant received from the North Merchiston Fund. A range of activities was offered for primary and secondary aged children. We also enjoyed a family evening and barbeque with nearly 70 children and parents and team.

Friday Night Live and the Toastie Bar continue to flourish. The Toastie Bar has been running for four years, offering a safe place for S1-6s to come and an opportunity to build relationships. Between 50-100 young people come each Friday lunchtime, averaging 50-60. Friday Night Live which launched in September 2023 is a monthly event for P7-S6, to which Toastie Bar attenders and other young people can be invited, and which includes the opportunity for them to choose to hear about Jesus. Between 30-60 young people attend and 20+ regularly opt in to the 'God slot'.

DAVIDSON'S MAINS PARISH CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Because of the growth and development of the Toastie Bar and Friday Night Live and engagement with young people, we applied for and received significant funding from the Church of Scotland Seeds for Growth Fund. Members of the congregation have also responded generously to fund this new initiative. We are very grateful to God and those who have given. We also received a grant from Edinburgh Council's Community Grants Fund for this new Youth Project.

Other community engagement

We ran our Easter Holiday Club over four mornings this year. A large team of volunteers welcomed children for singing, games, Bible stories and crafts.

We sent Easter cards and Christmas cards along with a copy of John's Gospel to every home in the parish. The giving of John's Gospel was part of the Everyone in Edinburgh project. Where we teamed up with 24 other churches from different denominations with the aim to give every household in Edinburgh a Gospel. To date ¼ of household in Edinburgh have received a Gospel. We had a stall at the Gala and shared the Christmas message on stage at the Christmas lights event.

Other good opportunities to engage with our community included Easter egg rolling in the park after the Easter Sunday service, carol singing in the Olde Inn together with Holy Cross Episcopal Church and Follow the Star on Christmas Eve.

Pastoral care and church fellowship

Small groups are central to our pastoral care, as members support and pray for one another. The Monday Club continues to thrive, attracting members from the church and wider community, and providing pastoral care for its members.

The café remains an important hub for some pastoral care, and phone calls and visits continue with the pastoral care team matching up people to keep in touch with those who are no longer able to get out and about. The flower ministry on a Sunday is another important expression of our care for those in need.

All those who have lost loved ones in the last few years are invited to our annual Bereavement Service in November which is very much appreciated.

Prayer

The prayer ministry team continues to offer prayer on Sunday mornings after the service.

The weekly Tuesday prayer meeting and monthly Saturday prayer breakfast continue online, and the prayer text line and prayer update are important tools in helping us to support one another in prayer. This year we shared a weekly rhythm of prayer resource.

Joining with other Christians

Our minister continues to participate in online pastors' prayer gatherings and in regular meetings with our cluster clergy.

In May we held a very successful outdoor Pentecost service at Silverknowes promenade, involving fourteen different local congregations. This is now a well-established event.

This Easter we joined with Blackhall St. Columba's, Edinburgh North Kirk and Drylaw Church for a sunrise service and breakfast.

We continue to make our premises available to support wider ministry – this year this has included The Roma Fountain Church meeting in our South Hall every Sunday afternoon, Care for the Family, Fischy Music rehearsals and providing a location for other congregations' away days or prayer retreats.

Leadership

On 8th June Raymy Boyle was ordained as an elder and he, along with Joan MacDonald and Vanda Noble, were admitted to the Kirk Session.

Our property team under the leadership of Alison Howlett continues to care for our buildings and grounds, and we are very grateful to all those who offer their time and skills in this way.

DAVIDSON'S MAINS PARISH CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review

Results for the year

Per the Statement of Financial Activities, the church reported Net Income (i.e. a surplus) for the year of £31,939 (31 December 2024 - Deficit £18,539). At 31 December 2025, the church had total funds of £692,630 (2024 - £660,691).

Reserves Policy

It is the Trustees' policy to hold reserves of approximately three months expenditure including designated funds.

At the year end the Church held unrestricted (general and designated) funds of £649,729 of which £480,822 was represented by fixed assets and not expendable funds, leaving £169,107 in free reserves.

Free reserves of £167,234 represents approximately six months worth of annual expenditure. Of these free reserve £33,920 has been set aside to be used towards future employment costs of a part time ministry assistant.

The Church also held £42,774 of restricted funds which have been provided for the purposes specified in Note 21.

Structure, governance and management

Status of charity and governing document

The congregation is a registered Scottish charity, number SC009470, and is presently administered in accordance with the terms of the Deed of Constitution (Unitary Constitution).

Appointment of Trustees

The members of the Kirk Session are the charity's trustees and include the minister, nine elected members, the Presbytery Elder and the Ministry Area Leaders who have been ordained as elders. Elected members serve as trustees for six-year terms and other trustees serve for undefined terms.

The Kirk Session may also appoint corresponding members who are not trustees but who exercise a specific role in the congregation.

The minister is elected by the congregation and inducted by Presbytery. All other members of the Kirk Session are chosen from those members of the congregation who are considered to have the appropriate competence, chemistry, character and calling.

Organisational structure

The Kirk Session is responsible for all aspects of the church. All temporal matters such as Fabric, Finance and the Church Office are dealt with through the Administration Team or The Stewardship and Finance Team who, as needs arise, refer matters to the Kirk Session for approval.

Risk management

The Kirk Session includes a Ministry Area Leader for Stewardship and Finance who provides regular financial updates. A stewardship update is a standing item on the Kirk Session agenda. The Kirk Session is conscious of the inflationary pressures on the church's costs and the need for giving to continue to be reviewed. The 2025 budget includes adequate provision for capital expenditure on the fabric of our buildings to allow us to maintain our properties to the standards expected by ourselves and those who visit our premises. The willing participation of its members in these areas of its work is appreciated by the Kirk Session but is also an area under regular review.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Independent examiner

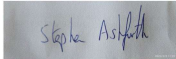
The Trustees recommend that David Jeffcoat, F.C.C.A, a partner in TC Group, Business Advisors and Accountants, remains in office as independent examiner until further notice.

DAVIDSON'S MAINS PARISH CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The report was approved by the Board of Trustees.

A rectangular box containing a handwritten signature in blue ink that reads "Stephen Ashforth".

Stephen Ashforth
Trustee

11 March 2026

DAVIDSON'S MAINS PARISH CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAVIDSON'S MAINS PARISH CHURCH

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 7 to 23.

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. The charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 seeking 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

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.

David Jeffcoat

David Jeffcoat, F.C.C.A.

TC Group
Business Advisors & Accountants
1 Lochrin Square
92-98 Fountainbridge
Edinburgh
EH3 9QA

12/3/2026

Date:

DAVIDSON'S MAINS PARISH CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	244,222	-	86,053	330,275	281,722
Charitable activities	4	38,256	-	22,865	61,121	53,029
Other trading activities	5	17,126	-	-	17,126	17,085
Investments	6	7,179	-	45	7,224	8,798
Total income		306,783	-	108,963	415,746	360,634
Expenditure on:						
Charitable activities	7	300,459	9,185	74,163	383,807	380,214
Total expenditure		300,459	9,185	74,163	383,807	380,214
Net gains/(losses) on investments	15	-	-	-	-	1,041
Net income/(expenditure)		6,324	(9,185)	34,800	31,939	(18,539)
Transfers between funds		(10,000)	10,000	-	-	-
Net movement in funds	13	(3,676)	815	34,800	31,939	(18,539)
Reconciliation of funds:						
Fund balances at 1 January 2025		144,612	508,105	7,974	660,691	679,230
Fund balances at 31 December 2025		140,936	508,920	42,774	692,630	660,691

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 23 form part of these financial statements.

DAVIDSON'S MAINS PARISH CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	240,761	-	40,961	281,722
Charitable activities	4	38,200	-	14,829	53,029
Other trading activities	5	17,085	-	-	17,085
Investments	6	8,738	-	60	8,798
Total income		304,784	-	55,850	360,634
Expenditure on:					
Charitable activities	7	272,826	55,725	51,663	380,214
Total expenditure		272,826	55,725	51,663	380,214
Net gains/(losses) on investments	15	1,041	-	-	1,041
Net income/(expenditure)		32,999	(55,725)	4,187	(18,539)
Transfers between funds		24,275	(24,275)	-	-
Net movement in funds	13	57,274	(80,000)	4,187	(18,539)
Reconciliation of funds:					
Fund balances at 1 January 2024		87,338	588,105	3,787	679,230
Fund balances at 31 December 2024		144,612	508,105	7,974	660,691

DAVIDSON'S MAINS PARISH CHURCH


BALANCE SHEET

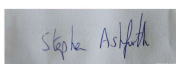
AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	16		480,822		483,113
Current assets					
Debtors	17	15,405		14,380	
Cash at bank and in hand		217,866		175,882	
		233,271		190,262	
Creditors: amounts falling due within one year	18	(21,463)		(12,684)	
Net current assets			211,808		177,578
Total assets less current liabilities			692,630		660,691
The funds of the charity					
Restricted income funds	21	42,774		7,974	
Unrestricted funds - general	23	140,936		144,612	
Unrestricted funds - designated	22	508,920		508,105	
		692,630		660,691	

The notes on pages 10 to 23 form part of these financial statements.

The financial statements were approved by the Trustees on 11 March 2026


Joy Atterbury
Trustee


Stephen Ashforth
Trustee

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The congregation is a registered Scottish charity, number SC009470, and is presently administered in accordance with the terms of the Deed of Constitution (Unitary Constitution).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Deed of Constitution, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and the financial statements have been prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Legacy gifts must be recognised when it is probable that it will be received. This is normally following the granting of confirmation, when the administrator/executor of the estate has communicated in writing both the amount and settlement date and any conditions attached to the legacy are either within the control of the charity or have been met. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods and services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods and services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

Other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

Investment income

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.

Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Expenditure on Charitable Activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Grant expenditure

Grants payable are made to third parties in the furtherance of the charitable objects. The award of a grant is recognised as a liability only when the criteria for a constructive obligation are met, payment is probable, it can be measured reliably and there are no conditions attaching to its payment that limit recognition.

In the case of an unconditional grant offer, this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

1.6 Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, the titles to which are vested in Trustees for the congregation subject to the regulation and direction of the General Assembly of the Church of Scotland as regards the management and disposal of the properties proceeds. 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 Manse is owned by Davidson's Mains Parish Church and is included in the financial statements at estimated market value.

Fixed assets (excluding church buildings) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation is charged on the Manse as the residual value is not considered to be materially different to the carrying value and any depreciable value is considered immaterial.
Fixtures, fittings and equipment	4-15 years
Building improvements	5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

Davidson's Mains 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.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Open offerings and donations	185,235	41,464	226,699	193,295	20,063	213,358
Legacies	10,000	-	10,000	3,000	10,000	13,000
Grants	2,850	37,000	39,850	1,000	5,000	6,000
Tax recovered on Gift Aid	46,137	7,589	53,726	43,466	5,898	49,364
	<u>244,222</u>	<u>86,053</u>	<u>330,275</u>	<u>240,761</u>	<u>40,961</u>	<u>281,722</u>
Grants receivable for core activities						
Church of Scotland						
Seeds For Growth Fund	-	30,000	30,000	-	-	-
Edinburgh & West						
Lothian Presbytery Dean Mission Fund	-	5,000	5,000	-	5,000	5,000
Edinburgh Council						
Community Grants Fund	-	2,000	2,000	-	-	-
Edinburgh & West						
Lothian Presbytery North						
Merchiston Fund	1,850	-	1,850	-	-	-
Edinburgh & West						
Lothian Presbytery						
Summer Worker Scheme	1,000	-	1,000	1,000	-	1,000
	<u>2,850</u>	<u>37,000</u>	<u>39,850</u>	<u>1,000</u>	<u>5,000</u>	<u>6,000</u>

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

4 Income from charitable activities

	2025 £	2024 £
Weddings and funerals	1,000	100
Youth Project income	3,970	-
Oasis Wellbeing Centre services	18,895	14,829
Sycamore Tree Café	37,256	38,100
	<u>61,121</u>	<u>53,029</u>
Analysis by fund		
Unrestricted funds - general	38,256	38,200
Restricted funds	22,865	14,829
	<u>61,121</u>	<u>53,029</u>

5 Other trading activities

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Use of premises	17,126	17,085

6 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from listed investments	-	-	-	389	-	389
Interest receivable	7,179	45	7,224	8,349	60	8,409
	<u>7,179</u>	<u>45</u>	<u>7,224</u>	<u>8,738</u>	<u>60</u>	<u>8,798</u>

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

7 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	145,466	142,357
Depreciation and impairment	2,291	693
Giving to Grow Contribution	115,924	114,950
Premises costs	30,515	31,156
Church office and IT expenses	13,455	12,980
Sycamore Tree Cafe expenses	15,818	11,902
Accountancy costs	2,621	2,511
Presbytery dues	2,798	2,406
Repairs and maintenance	24,970	36,859
Organ & music	2,213	1,781
Other expenses	6,573	4,415
Oasis Wellbeing Centre expenses	7,895	7,085
Ministers' expenses	2,600	1,351
	<u>373,139</u>	<u>370,446</u>
Disbursements (see note 8)	10,668	9,768
	<u>383,807</u>	<u>380,214</u>
Analysis by fund		
Unrestricted funds - general	300,459	272,826
Unrestricted funds - designated	9,185	55,725
Restricted funds	74,163	51,663
	<u>383,807</u>	<u>380,214</u>

8 Disbursements

	2025 £	2024 £
Grants to institutions:		
Compassion UK	768	768
Ferrywell Project	2,200	2,000
Inter-Varsity Christ Fellowship	2,200	2,000
OMF International	2,200	2,000
Scripture Union Scotland	3,300	3,000
	<u>10,668</u>	<u>9,768</u>

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

9 Collections for Third Parties

	2025	2024
	£	£
Tear Fund	1,177	661
Bethany Christian Trust	343	1,486
Compassion	50	-
Scottish Bible Society	-	400
Granton Food Bank	1,019	-
Ferrywell Project	-	375
	<u>2,589</u>	<u>2,547</u>

Collections for Third Parties are not accounted for in the financial statements as funds raised on behalf of third parties are remitted to the organisation and the church has no control over the use of these funds. The disclosure above are funds remitted in the year.

10 Independent Examination fees

	2025	2024
	£	£
Independent examination fees (including VAT)	<u>2,621</u>	<u>2,511</u>

11 Trustees

Expenses to the sum of £5,499 (2024: £3,884) were paid by the church on behalf of our minister covering council tax and telephone costs for the manse and travelling expenses during the year. During the year, no other trustee received reimbursement of expenses incurred.

Trustees donated a total of £42,886 (2024: £37,091) to the charity during the year.

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	7	7
Employment costs	2025 £	2024 £
Wages and salaries	136,061	131,680
Social security costs	3,538	4,957
Other pension costs	5,867	5,720
	145,466	142,357

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.

There were no employees whose annual remuneration was £60,000 or more.

13 Net income/(expenditure) for the year

	2025 £	2024 £
Operating for the year is stated after charging:		
Depreciation of owned tangible fixed assets	2,291	693

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Sale of investments	-	1,041

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

16 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings and equipment	Building improvements	Total
	£	£	£	£
Cost				
At 1 January 2025	475,000	83,972	16,073	575,045
At 31 December 2025	475,000	83,972	16,073	575,045
Depreciation and impairment				
At 1 January 2025	-	75,859	16,073	91,932
Depreciation charged in the year	-	2,291	-	2,291
At 31 December 2025	-	78,150	16,073	94,223
Carrying amount				
At 31 December 2025	475,000	5,822	-	480,822
At 31 December 2024	475,000	8,113	-	483,113

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	12,822	11,970
Prepayments and accrued income	2,583	2,410
	15,405	14,380

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	20	15,000	-
Other creditors		116	76
Accruals		6,347	12,608
		21,463	12,684

19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,867	5,720

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

20 Deferred income

	2025 £	2024 £
Arising from Deferred Grants	15,000	-

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	15,000	-
Movements in the year:		
Deferred income at 1 January 2025	-	-
Resources deferred in the year	15,000	-
Deferred income at 31 December 2025	15,000	-

Deferred income comprises income received totalling £45,000 before the year end of which part is for use on charitable activities during the 2026 financial year end. All deferred income relates to funds received in advance of the period to which the project relates and are anticipated to be recognised in full in 2026 or later, when the performance outcomes have been met.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
Benevolent Fund	3,717	45	(200)	3,562
Oasis Wellbeing Centre	4,257	46,421	(43,241)	7,437
Youth Outreach	-	62,497	(30,722)	31,775
	7,974	108,963	(74,163)	42,774

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

21 Restricted funds (Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Benevolent Fund	3,787	60	(130)	3,717
Oasis Wellbeing Centre	-	45,790	(41,533)	4,257
Church Building Maintenance Fund	-	10,000	(10,000)	-
	<u>3,787</u>	<u>55,850</u>	<u>(51,663)</u>	<u>7,974</u>

Purposes of restricted funds

Benevolent Fund

This is a fund managed by the minister to enable financial support to be given within the parish when needed.

Oasis Wellbeing Centre

Represents funds received specifically to support the Oasis Wellbeing Centre.

Church Building Maintenance Fund

Represents funds received from a Legacy donation bequeathed to the Church to be used for the maintenance and improvement of the Church building. The fund was expended at 31 December 2024.

Youth Outreach Fund

Represents funds received from the Church of Scotland's Seeds For Growth Fund and other sources to be specifically used to support youth outreach and engagement via a safe space Toastie Bar, a Friday Night Live Youth Club and other planned activities.

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

22 Unrestricted funds - designated

These are the designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	At 1 January 2025	Resources expended	Transfers	At 31 December 2025
	£	£	£	£
Designated Team Ministry Fund	33,105	(9,185)	10,000	33,920
Fixed Assets - Manse	475,000	-	-	475,000
	<u>508,105</u>	<u>(9,185)</u>	<u>10,000</u>	<u>508,920</u>
	<u><u>508,105</u></u>	<u><u>(9,185)</u></u>	<u><u>10,000</u></u>	<u><u>508,920</u></u>
Previous year:	At 1 January 2024	Resources expended	Transfers	At 31 December 2024
	£	£	£	£
Designated Fabric Fund	45,000	(20,725)	(24,275)	-
Designated Team Ministry Fund	68,105	(35,000)	-	33,105
Fixed Assets - Manse	475,000	-	-	475,000
	<u>588,105</u>	<u>(55,725)</u>	<u>(24,275)</u>	<u>508,105</u>
	<u><u>588,105</u></u>	<u><u>(55,725)</u></u>	<u><u>(24,275)</u></u>	<u><u>508,105</u></u>

Purposes of Designated Funds

Designated Fabric Fund

The Trustees have set aside funds for future planned expenditure on the church's property. The balance of funds were transferred to the General Fund during the year after roof repair expenditure. The Fund was fully expended at the year ending 31 December 2024.

Designated Team Ministry Fund (formerly Designated Legacy Fund)

The Trustees have set aside funds to cover the costs of employing the church's Team Ministry Worker. During the year £10,000 was transferred from unrestricted general funds which had bequeathed to the church by the Late Patricia Shaughnessy.

Designated Fixed Assets - Manse Fund

The Fund represents the carrying value of the Manse, held as a Fixed Asset on the Balance Sheet.

23 Unrestricted funds

These are the unrestricted funds to the charity

	At 1 January 2025	Income	Expenditure	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
General funds	144,612	306,783	(300,459)	(10,000)	-	140,936
	<u>144,612</u>	<u>306,783</u>	<u>(300,459)</u>	<u>(10,000)</u>	<u>-</u>	<u>140,936</u>

DAVIDSON'S MAINS PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

23 Unrestricted funds (Continued)

Previous year:	At 1 January 2024	Income	Expenditure	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	87,338	304,784	(272,826)	24,275	1,041	144,612

24 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:				
Tangible assets	5,822	475,000	-	480,822
Current assets/(liabilities)	135,114	33,920	42,774	211,808
	140,936	508,920	42,774	692,630
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	8,113	475,000	-	483,113
Current assets/(liabilities)	136,499	33,105	7,974	177,578
	144,612	508,105	7,974	660,691

25 Capital commitments

Amounts contracted for but not provided in the financial statements:

At 31 December 2025 the charity had a capital commitment of £8,849 for reflooring works in the vestibule and corridors in the North Hall. This commitment was met in January 2026.

26 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).