Holy Trinity Church of Scotland, Edinburgh

Scotland · Charity number SC012562

Details

Known as	Holy Trinity Church of Scotland
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1907-04-08
Register	View on the OSCR register

Contact

Address	2 Hailesland Place Wester Hailes Midlothian EH14 2SL
Website	www.holytrinitywesterhailes.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Holy Trinity Church, Westerhailes, exists to share the love of Jesus Christ with the local community through worship, teaching, and practical service. We aim to be a welcoming and inclusive Christian community where people can explore faith, grow spiritually, and experience God's love in everyday life. We do this through regular worship services, community outreach, pastoral care, youth and children’s activities, food distribution, and partnering with local organisations to meet social needs. Our mission is to bring hope, healing, and transformation to Westerhailes by living out the gospel in word and action.

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
2024-12-31	£380,700	£388,678	-	14
2023-12-31	£407,236	£340,413	-	11
2022-12-31	£355,676	£334,394	-	11
2021-12-31	£324,815	£285,303	-	10
2020-12-31	£349,391	£303,810	-	9

Accounts

Holy Trinity Church of Scotland, Edinburgh

HOLY TRINITY

Annual Report & Accounts

For the year ended 31 December 2024

Congregation No: 010043

Scottish Charity No: SC012562

Holy Trinity Church of Scotland,
Edinburgh
Trustees' Report
Year ended 31 December 2024

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 15 and 16 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 (FRS102) applicable in the UK and Republic of Ireland.

1. Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in governance. 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.

1.1 Parish Ministry Activities:

Worship Services We hold services of Worship every Sunday Morning and Evening. Morning Services have between 100 to 150 adults attending weekly. Evening Services have 30 - 75 attending on average. We seek to make people feel welcome and have a dedicated Welcome Team to facilitate this. In addition, our services are not formal nor are they rigid in pattern. Visitors often comment on feeling the comfort, warmth and peace when visiting us.

The preaching is normally led by the Parish Minister with contributions from the Ministry Team including our Ordained Local Minister (OLM)and our Candidate for Ministry who joined in September 2024. The Ministry Team is occasionally augmented by a small team of others from within the congregation who have a gifting and experience in preaching and teaching. We also give opportunities to preach to those seeking to explore a calling into ministry of word and sacrament. Members of the Congregation read the Scripture during the Service.

We have approximately 20 musicians and audio-visual team members who contribute to the worshipping life of the congregation who play and serve on a rotational basis and several Praise Leaders who gather to plan worship and learn new songs to be introduced. Services also include the opportunity for members to share good news stories about the many ministries in the church and community. Holy Communion is celebrated 4 times a year in the morning worship and every month in the evening worship.

Pastoral Care The Minister and the OLM offer parish funerals and there is no charge for this service. Some of the Elders assist the Minister and OLM with hospital and home visits in agreement with the minister and communion is offered to the housebound.

Members of the ministry team have supported a number of those with acute or long-term illness throughout 2024. Prayer and practical support are provided by members of the congregation to those in need and struggling. A meal train service is offered by members of the congregation when people come out of hospital, for new mums and those in need of extra support. Members of the Ministry Team are trained in pastoral care to support those who suffer from Dementia and their families. There is a support group for those who have been widowed.

PRAYER Prayer is an important part of every area of our church life and along with the core prophetic group of Iron Sharpening on Iron. We encourage our members to be part of our Prophetic Prayer Ministry.

The Leadership team, elders and many in the congregation meet regularly in small groups, including prayer triplets and house groups praying for church, community and nation. There are specific prayer meetings for the work of CAP, the Persecuted Church and praying for family members who do not yet know Christ.

We have a team of mature intercessors who pray confidentially for members, families and friends who may be facing difficult circumstances in their lives. This team is available to pray with any of the congregation after services and give the opportunity for the sharing of a prophetic word from the Lord.

We have a weekly congregational prayer meeting that includes prayer, worship and prophetic and scriptural ministry. Our team of trained intercessors prays within the services, particularly in the evening. We have times of open congregational prayer, welcoming contributions from all, including children and parents. We are encouraged to see informal prayer between members after services happening naturally.

Prayer ministry training and prayer for specific events take place regularly during the year.
We are planning further prayer training in 2025 to encourage even more people to be involved in public prayer. Prophetic prayer ministry will be part of our congregational weekend away every two years. Our desire is indeed to be that House of Prayer that Jesus speaks of in Matthew 21:13.

Youth Activities In 2022 we launched "Fuel" - a Friday afternoon club for secondary school pupils. In the last two years, Fuel has become one of our main weekly youth events at Holy Trinity. This is an open space for young people in S1 to S6 to have a free warm lunch and spend time with their peers, with a range of activities on offer including computer games, films and crafts. The free lunch is provided by the Bridge Café and Fuel is run by the youth worker, children's worker and another volunteer. It has good attendance from a group of young people from the community and local high schools. Fuel enables the building of relationships between church members and young people from our community. For many of these young people, they discover God's love and find a bridge between community and church.

Thursday Club is our other weekly youth event. It is a warm and welcoming space on a Thursday evening for young people to come and socialise together. We have a variety of activities on offer, with an informal introduction to things of faith and encouragement to find out more. Thursday Club is run by the youth worker and a team of committed volunteers. This year has had a steady stream of young people from the local community along with young people from the church. This year we partnered with Christians in Sport who ran a "Celebration of Sports" night for our young people. This has been a great opportunity to reach out to young people in a fresh way.

The young people attended Magnitude Festival in 2024, a weeklong residential youth camp with the youth worker in the summer. Five more young people visited for the day with the children's worker, and they are keen to join for the weeklong camp in 2025.

At the beginning of 2024 the youth worker ran a Youth Alpha Course that ran alongside the adult Alpha Course for a meal and had their own youth stream of discussion and material. This was attended by many of the young people who attended mid-week youth groups. We are looking forward to a newly released Alpha Youth Course in 2025.

Schools A small drop-in service in the high school canteen takes place three days a week to support vulnerable pupils during their lunch break. The Youth Worker maintains communication with the school leadership team to discuss ways they and the Young People's Ministry Team Leader can provide support to staff and pupils in the High school. This year we have developed a work experience partnership with the High School. Senior pupils have been given placements at the Bridge Cafe at Holy Trinity where they learn essential skills for working in a Café. Many of the young people from drop-in have also joined Thursday Club, Fuel and Alpha groups.

We run a weekly lunchtime Scripture Union (SU) group in one of the local primary schools. This is currently led by the children's worker, a volunteer from the local Baptist church and a church volunteer. It has been well attended by the P6 and P7 classes this year with over 50 children having been at the group at some point, with groups sizes between 15-30 on average. Last spring we took some of the primary school SU group on a residential weekend that was tailored to young people without a church background and this was a success. Plans are underway to invite the current P6 and 7 young people to two different camps in March and June 2025.

The church recently gifted the local high school a £1,100 raised by the Harvest offerings. This was to allow care-experienced young people to attend residential camps offered by the school.

The link between local schools and the Foodbank at Holy Trinity has continued this year. We provide breakfast foods in every classroom for any children arriving at school hungry and provide snacks for break times for those children who don't have one. Two primary schools are currently receiving these breakfast foods, and another primary school has received occasional supplies to boost their own food bank.

The Young People's Ministry Team Leader helps at the local primary school's own foodbank every Friday. This helps build good relationships with school staff and families in the community. This has opened other requests of support from the school - maintaining the school library and helping with Christmas events.

Early years community support A Play Café takes place in the church café area every Monday morning during school term time for two hours. This is a free session open to children aged 0 – 4 years old and their parents or carers. Free breakfast and hot drinks are provided for adults and a free snack for the children. There are craft and sensory activities with toys and games on offer each week. The morning ends with a short story and rhyme time. The play café is well attended by local families and the team runs one off events at various points in the year e.g. Christmas party, Light party, Easter event. The Play Café is run by the children's worker and a small team of volunteers from the church congregation.

Iron Sharpens Iron Iron Sharpens Iron is a group who focus on prophetic ministry. We continue to grow both in number and in spiritual development. Many of this group are also involved in other ministries within the church.

We seek to share God's heart with those we minister to, be it in the church or in the marketplace. It has been encouraging to hear many testimonies of how God has given opportunities for this to happen. We know this can only happen as we spend time in His presence, the prophetic is so much more than just sharing a prophetic word.

Our prayer is that many lives will encounter God's heart for them, He will continue to enable us to use the gifts that He has given, and most importantly, as we know Him, we can make Him known.

Discipleship/Missional Communities In 2024, our discipleship model continued to support Holy Trinity to live out the Christian life. We have an intentional focus on discipleship year by year as the church grows. Starting from the 'one to ones' and 'mentoring', through 'triplets', 'house groups' 'community groups', women's and men's gatherings, discipling is taking place.

We have around half a dozen housegroups that meet fortnightly. Every year there has been a new group made up from those who have been attending our Alpha course, and Alpha 2024 attendees were sufficient to form their own group. Events have proved popular and helpful in different ways including linking together some who attend either just the morning or evening service.

Among themes covered, groups have been working through the series on 'Moving into Mission' as a prompt to outreach alongside the church sermon series on the Acts of the Apostles. One key moment in Church was the RT Kendall sermon on forgiveness when many responded to the call to a life-time of forgiving, and this has been explored by groups as a fundamental starting point.

Alpha 24 Alpha is a key outreach activity in our annual calendar. We are thankful for the service of many teams who work together - cooking, leading, welcoming, organising, to make Alpha evenings effective, week by week.

There were new people attending church in late 2023 who became part of Alpha 24. The opening night of Alpha 24 saw a packed out café for the evening meal, with literally every seat taken.

In 2023 the prophecy given for HT by Isabel Skulason said the Lord would be fetching people to us with many, and different complex needs, and sure enough, we began to see this in church generally and especially at Alpha. From the start, we were joined by individuals with a broad range of issues, and as with all outreach, it was simply our part to love each one as Jesus does. Alpha 24 attendees came from all levels of Christian and non-Christian experience, yet all went on to know God's transforming work. Those who had made earlier professions of faith grew in their discipleship.

There have been steps forward, and some steps backward, but there is no doubt this year has seen precious people taking key steps on their journey with the Lord through attending Alpha.

1.2 Community Activities:

Foodbank The Crisis Foodbank opened every Tuesday afternoon in 2024 to serve the local community as is our normal practice.

The Crisis Foodbank provides food-aid without the need for an initial referral, in order to be that point of emergency help. Two days worth of balanced crisis support food-aid is available, along with signposting to sources of help to address the underlying situations precipitating the crisis. The Crisis Foodbank is also able to help with emergency household costs which are provided on a discretionary basis via our crisis fund.

We set the expectations that assistance is for households in crisis only. It is the aim of the foodbank to support in times of crisis, and not to become a supplement to household budgets. Consequently, conversations with clients resulting in signposting to help in areas such as debt counselling, job seeking and benefits optimization are intrinsic to the work of the Crisis Foodbank. The attendance of individual households at the foodbank is monitored in order to identify patterns of assistance sought, in which cases appropriate information and signposting relating to underlying issues and problems are offered. We believe we have learned what it takes to provide crisis foodbank support to some of the neediest in our community by aiming to reduce shame and embarrassment and offer a more dignified response to people's situations so that they are valued and not judged, by creating a positive environment of love and care.

In order to maximize dignity, we offer clients a prepacked bag containing basic items and a selection by the client from a range of cereal, bread, fresh fruit and fresh vegetables, and fresh dairy items, and a selection of peanut butter or jam. In order to decrease the level of ultra-processed foods we offer and to reduce costs main course meals are cooked on the premises weekly and comprise part of the support offered. We are also able to distribute pet food supplied by the Edinburgh Dog and Cat Home – we are very pleased to offer this service as we are aware of the importance of pets to mental health in many cases. This approach allows us to manage the practicalities of large client numbers over the year, and also retain a degree of self-selection which is which is our preferred method of operating increasing dignity and reducing waste. We have varieties of prepacked bags reflecting different sizes of household and dietary requirements such as vegetarianism and Halal compliance. In addition to these core items donors give us a variety of foodstuffs in kind which we also distribute. These are often seasonal such as of gluts of produce and Christmas foods.

At Christmas, each client household received ingredients for a Christmas meal. In addition, thanks to generous in-kind donations from various organizations and individuals households were offered a choice from a range of toys and gifts for household members aged 18 and under, along with associated wrapping items.

The reason for new clients using the service includes loss of employment, issues with benefit payments, unexpected expenses, and individuals in low paid employment 'needing help because I don't get paid till next week.'

During 2024 we have refreshed and updated our information gathering systems, so are now able to provide the following information for this year.

In 2024 we gave 2606 instances of household support to 385 different households, and distributed a total of over 41,000 meals (2023: 51,000). 2023 had included the Cost of Living crisis and resulted in a great deal of demand for Crisis Foodbank support – as the wider benefits and other support systems adjust to these increased costs thankfully the requirement for Crisis Foodbank support has dropped somewhat in 2024.

Our emphasis on Crisis Support was effective in that out of 385 households supported 247 visited the Crisis Foodbank five or less times in the year (i.e. 64%), another 76 visited the Crisis Foodbank between six and fifteen times (31%), we do however have a number of households which we support on a more regular basis – in these cases there are usually additional contributary factors, often health related -we supported 16 households 26 or more times during the year (i.e 7%).

All donations directly into our Crisis Foodbank restricted reserve are used entirely for food costs. In the year ended 31 December 2024 our Crisis Foodbank income from all sources was £23,758 (2023: £28,913), the Crisis Foodbank expenditure (entirely food costs) was £24,217 (2023: £33,677). Thus in the year ended 31 December 2024 the Crisis Foodbank ran at a small deficit of £459 (2023:deficit £5,325).

The Crisis Foodbank is entirely funded by donations from the Congregation and outside individuals, churches, charitable organisations, and companies who have made generous donations to the work. The Crisis Foodbank could not operate without the immense support it receives from its team of over 30 volunteers. We thank them all wholeheartedly.

The Bridge Community Café The aim of the Community Café is to provide a service to the community as charitable activity as part of the mission of the charity, and thus aims to break even financially. The Bridge Community Café is not an income generating activity for the wider organisation.

The café opens on Wednesdays to Fridays from 10a.m. to 1.30p.m. and is a friendly welcoming and supportive place where people in the local community can meet and enjoy good food at affordable prices. The cafe provides a relaxed welcoming social space for the community, and in the colder months acts as a warm space during extended hours whilst the café team set up, with hot drinks and toast available during this time. Volunteers are on hand to engage with the customers and, if helpful, signpost to other services both within this organization and in the wider community. We can seat forty-four in the café, and in an average week would welcome over one hundred different customers.

During 2024 we have had a renewed focus on healthy eating; we have participated in the Eating Out Eating Well pilot scheme run by Public Health Scotland.

In the year ended 31 December 2024 the café running bank account had lodgments from all sources of £15,816 and outgoings of £14,826, resulting in a surplus of £990.

The café is staffed predominately by volunteers, we currently have 35 Volunteers who are engaged in the café in various roles on a weekly basis. Our volunteers are diverse, and many find that the structure and social element of volunteering is of great importance to them. Others find that over time they increase their skills in areas such as customer service, cooking, understanding of nutrition, and administration. Some have moved on to paid employment after a successful period of volunteering. Café Volunteers enjoy relaxed, informal, on the job training, and have opportunities for more formal training leading to food hygiene certificates. Our volunteers become aware of us by various means, some come from the church congregation, but an equal or greater number are from the wider community. We thank all of our volunteers for their work and dedication to helping the community.

During the year we have run events in the café supporting Marie Curie, Macmillan, and BBC Children in Need – in these cases donating the full sales price of various café items to the relevant charity. Our café plays host to a diverse range of customers. We on a weekly basis have local walking groups, social groups, craft groups, book clubs and job seekers support groups and groups of teenagers eating together in the café. We also welcome a significant number of single people visiting regularly – particularly men – who enjoy the food, and the company. The majority of our customers pay our full (break-even) price, but those who have been identified as being in financial need via the Crisis Foodbank receive a free meal, in addition to the free soup and free fruit available to all customers.

When running fully staffed we have a part-time Café Manager and part-time cook in the café. However, as is the case in the wider community we have found it difficult to recruit and retain in these hospitality roles. We are thankful for our cook (who had previously been a café volunteer) and who has developed in her skills and continues to make great progress in the supported environment of the café, who has been a valued consistent member of the team throughout the year. We started 2024 in a recruitment process for Café Manager, and again at the end of 2024 are recruiting to this role, having had a very thorough café review prior to taking this action.

Bridge Counselling Bridge Counselling Service has been blessed throughout 2024 to continue delivery of counselling to adults in our community and beyond. The numbers below indicate that people are benefiting from the Counselling service.

394 one to one client consultations have taken place from January to December 2024. 6 qualified Christian counsellors and 1 student counsellor delivered the service on a voluntary basis over 48 weeks of the year. The number of clients being seen has increased to 41 individuals ranging in age from 17 – 70+. The average number of sessions completed by each client is 12.

There have been several changes in personnel, and we've been blessed to recruit new volunteer counsellors and welcomers. We are so grateful for the faithful service of volunteer counsellors over many years. The management of these changes occupied a significant amount of administration hours. This increase was offset temporarily by a placement of one of the ministry team for 3 hours a week which was greatly appreciated.

We have a rising number of people self-referring or being referred by health professionals to the service. Many live in the Wester Hailes community or have connections with Holy Trinity. While new counsellors were being recruited, and recognising the complexity of need in some clients, the waiting list was closed to new clients from April to August. During this time, we carefully allocated clients on the existing waiting list to counsellors according to their level of experience. All the volunteer counsellors worked hard and faithfully throughout the year. They were diligent in completing a statutory number of hours of CPD and continue to invest in their learning.

Integration with other Holy Trinity ministries continues to benefit clients. This includes cross-referrals from CAP and Foodbank, consultation with Safeguarding Service, and the uptake of invitations to clients to attend Sunday services at Holy Trinity. Co-operation with Counselling services in our community and local NHS providers continues.

We are grateful for the financial support the Counselling service receives from Holy Trinity's congregation and other supportive local churches.

We continue to be encouraged by the positive shift in many clients' situations and pray God will enable sustained transformation. This is based on the foundation of prayer and practical support provided by the congregation and especially the Support Group of elders who meet regularly to pray and encourage.

Christians Against Poverty 2024 CAP is our ministry to help people in our community and surrounding area who find themselves in debt and struggling financially. Our CAP service in 2024 incorporates both a Debt Centre which meets people struggling with debt in their homes and a Job Club Service. We employ a Debt Centre manager, three Debt Coaches and have one volunteer debt coach. Alongside the CAP Job Club Manager, we run a weekly drop-in service that has expanded over the past year and now incorporates a lunch in the Church Café. This has been a significant success and the new Drop In facility established last year is working well. The Job Club Manager has recently stepped down from her role and we are currently advertising for a replacement. Clients have received help with CV's, job searching and interview skills.

We have maintained a regular presence in the Job Centre Plus, establishing a good relationship with the Job Centre work coaches. They now seek our advice for access to grants in addition to referring clients needing debt help. 36 clients were referred to us by the Job Centre Plus.

Our CAP service has a presence in the Food Bank at Holy Trinity Church. We are developing strong friendships with other churches and liaising with their mission outreach to have a coordinated approach. We have entered a partnership with Kirkliston Parish Church to establish a CAP drop-in there through our Debt Centre manager and one of the new Debt Coaches.

The number of debt clients has increased in 2024. 40 new people/couples became clients in 2024 and 3 are on the waiting list. 43 Clients actively engaged with the service, and we celebrated 8 clients going debt free. Debt repayment plans have been set in place for 14 clients. This is testimony to the dedication and hard work of the staff team and volunteers. The depth and quality of relationships has continued to be excellent.

CAP shares in the outreach with the other core community services that are offered by Holy Trinity. We are working well with the Bridge Community Café. They have referred café contacts to our CAP service. We have a special relationship with the Bridge Counselling service and refer clients in both directions. In December, we had a CAP Christmas meal for all the clients and volunteers, the Gospel was shared and all clients received generous help and support through the Christmas period.

Our CAP work in Prisons has continued to develop with HMP Edinburgh. CAP Scotland and the Scottish Prison Service has begun to recognise and fund part of the work. In addition to CAP's Debt Help we link with another charity, Junction 42, out of Stenhouse Baptist Church so that we can continue the relationship with clients on their release. We had 55 referrals to our prison debt service of which 17 became clients. 7 are on the waiting list and 12 clients became debt free.

We are grateful to the Benefact Trust, members of Holy Trinity's congregation, Kirkliston Parish Church, other individuals and Trusts who are providing financial support to maintain this service. Our CAP service is an expression of God's heart for the poor and vulnerable, and we continue to hold a prayer meeting every other week. We are grateful for to the congregation of Holy Trinity and volunteers for the ongoing support for this service.

Rwanda partnership Holy Trinity has had a partnership over many years with the Living Church in Rwanda.

During 2024 a mission team from Holy Trinity visited Bishop Paul and the Living Church. Early in the year we procured and installed live streaming equipment to the church in Rwanda. The team attended a leaders Conference in Kigali and ministered to rural congregations in the North of the country.

Over the last two years we recognised that Living Church in Rwanda needed to find a reliable vehicle that was able to cope with the difficult terrain to reach the many small congregations in the North of the country. In 2023 we raised funds to go towards purchasing a 4-wheel drive vehicle but were still short of what was needed. In 2024, we completed our fundraising and were able to donate £26,000 to purchase a Toyota Land Cruiser that was a few years old, but with a very low mileage. Our mission trip in the summer of 2024 had the pleasure of seeing the new vehicle used to visit the many small congregations in the North of Rwanda.

In the summer of 2024, the Rwanda government shut down many churches in Rwanda, primarily on health and safety grounds, due to the poor conditions of the buildings. Our partners were affected like other denominations. The two main churches in Kigali remained open. However, all the churches in the north had to close. Restorative work has been underway over the last few months. It is likely that the largest church in the north will be reopening by the end of 2024. We are encouraging the leaders of the smaller congregations to take on Pastoral Leadership Training, that will secure accreditation to satisfy government requirements.

2. Achievements and Performance

During 2024, we have maintained our Sunday morning livestream services. Data from the viewing statistics on Facebook / YouTube supported several dozen participants on livestream events with a larger number accessing the catch-up recording of the service afterwards.

We continue to be a church that nurtures and sends out, seeing those amongst us called and equipped to serve in churches and ministries in other places. Holy Trinity continues to be a church that seeks to train and equip leaders and those embarking on ministry training e.g. a Candidate for Ministry placement towards the end of 2024.

Our church congregation has sustained itself throughout the year, with families and individuals from Wester Hailes and beyond connecting online with the church and where required, supported by pastoral care from our staff team and elders. We have seen relationships and discipleship deepening over the past year. Those who visit our church and those who worship with us continue to testify to the improvement in their lives by being part of Holy Trinity.

Progress has been made during 2024 with plans to develop the church building – see Risk No 1 below.

Our team of paid staff is an experienced group of leaders, pastoral workers and community project workers. They have skills and experience in Christian ministry, leading our volunteer teams and reaching out to serve the community of Wester Hailes. This support to the community in the form of a foodbank and the CAP debt counselling service has been in need more than ever during the lockdown restrictions. We have seen growth in the areas of Foodbank, Debt help work, Job Club and our Community Café.

We remain concerned that many people continue to require support with debt, emergency food parcels, parenting and loneliness. We are passionate about making a difference within our community and will continue to seek ways to extend our work to support the community of Wester Hailes. This means initiating and developing ways to enrich the lives of those around us. We continue to investigate opportunities to secure resources and funding to benefit our community.

3. Financial Review

2024 has continued with good financial health. Almost all of our members are making their donations via standing order from their bank. This has made our income consistent and predictable over the year.

Our Total unrestricted income in 2024 increased by 8% and our expenses reduced by 2%. By the end of the year, we had an unrestricted surplus of £20k.

Our property expenditure increased in 2024 with repairs being needed in the church and manse and with a significant increase in energy costs.

All our community supporting projects are funded from restricted funds that are separate from the Church's general running expenses. Our Foodbank has been well supported financially by local organisations, grants, nearby churches and our own congregation.

Grants and donations have enabled us to maintain the work of our Counselling Service, CAP Debt Service and Community Café.

Our community supporting activities, (all of which are financially separated from general ministry costs) were fully funded over the year and have continued to provide support to Wester Hailes throughout the entire period. Many local organisations provided practical and financial support to our foodbank.

The principal source of income for the charity is donations, which account for over 70% of total income. The remainder comes from external supporters and trusts who contribute towards our Foodbank, Community Café, Counselling and Christians Against Poverty (CAP) projects. The charity's total income fell to £380,700 (2023: £407,236) and total expenditure rose to £388,678 (2023: £340,413).
The total funds held by the Charity decreased by £7,978 (2023: increased by £66,823) to £280,293 at the year-end (2023: £288,271).

We have been aware for some years that our building is constraining our ability to grow in the areas most important to us. For our work to support the young people of Wester Hailes, for our community projects - foodbank and Café and for our week by week faith-based activities, the limitations of available space in our 1972 building is a real concern. It's also becoming more expensive to maintain as each year goes by.

Funds held by the Church of Scotland General Trustees are set aside on deposit and in medium term income and growth investments and can be applied for to spend on future property needs. In 2024 there was £170,444 (2023: £161,889) in this fund (see appendix).

Our unrestricted current assets are higher than in 2023 at £91,610 (2023: £80,257). The Trustees consider that the buffer of the property investments portfolio would allow us to deal with any large or unexpected building expenses and property repairs.

The Trustees are grateful to many members of the congregation who have made one-off donations or have increased their donations during 2024. This has allowed both the general ministry of Holy Trinity and its community supporting activities to develop and plan ahead for the coming years.

4 Investment Policy and Performance

Holy Trinity has consolidated Fabric fund investments, held on our behalf by the General Trustees, at a market value of £170,444 (2023: £161,889). The deposits and the balance of the investments comprise a longer- term investment portfolio held against future, as yet unidentified building and property needs. The portfolio is structured with the aim of providing income and the prospect of capital growth in the medium term.

5. Risk Management

The following risks are relevant at the end of 2024:

Risk No 1: Building Facilities unsuitable to sustain growth of ministries and community activities. Whilst the current Church building has served the needs of ministry up until now, there is a recognition of several pressures on its ongoing operation. Maintenance needs and the growth of current and future community outreach projects and ministries lead us to conclude the current infrastructure is not suitable looking ahead. In recent years work has been completed to replace three heating systems, provide updated audio-visual facilities and cameras to stream services. In the years ahead, more work will be necessary within the existing building, requiring investment of resources to resolve.

Mitigation: During 2024, Holy Trinity has completed a feasibility study in connection with the development of the current church building. At time of writing, Holy Trinity has received approval from the Presbytery and General Trustees to proceed to the RIBA stage 3 architect's drawing stage of the project. The development of the church building has been termed the Sycamore project and the architect's assessment and report are due mid-2025. It is acknowledged that this is a long-term project, but the resulting building will allow for the development of current and future ministries.

Risk No 2: Ageing leadership group. If most of the church leadership are aged 50 and above, over time this will become an ageing leadership group which lacks the energy to adapt to the new challenges we face.

Mitigation: The Minister and Kirk Session are aware of the importance of succession planning in relation to key roles and ministries within Holy Trinity. Several younger members of Holy Trinity have taken on new leadership roles in 2024. We will prayerfully seek to identify and train up the next generation of leaders within the church and maintain a watching brief in this matter.

6. Reserves Policy.

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees policy to hold reserves of approximately three months unrestricted expenditure including designated funds. At the year end the Church held unrestricted funds of £105,649 (2023: £85,937) made up of cash and assets. The unrestricted current assets were £91,610 (2023: £80,257).

At the end of Dec 2024, there was a total of £105,649 of unrestricted funds, with £55,000 of this designated for Future Ministry staffing needs.

The remaining £50,649 is more than would be needed to achieve three months of general expenditure as unrestricted reserves. The Trustees have agreed that any surplus in unrestricted reserves will allow us to support CAP or other restricted activities in 2025.

During 2018 the congregation completed the sale of a manse, the proceeds of which allowed a property fund to be set up and held by the Church of Scotland General Trustees on behalf of the congregation. This fund, while not in the form of cash reserves, can be called upon as needed for major property work. A future buildings feasibility study was completed in 2024 and further expenses from this fund to enable design work will be undertaken in 2025.

The Trustees do wish to maintain three months of reserves. They consider that the combination of cash reserves together with the property fund held by the General Trustees provides a sufficient buffer against short term unexpected expenses. The Church also held £174,644 (2023: £202,334) of restricted funds, which have been provided for the purposes specified in Note 15.

7. Structure, Governance and Management

The congregation is a registered charity, number SC 012562 and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. The Church reviewed and agreed its Constitution during 2022.

Members of the Kirk Session and the Congregational Board 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 a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and 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, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting. The Congregational Board is chaired by the minister and meets six times in a year. Certain responsibilities are delegated to the Finance Committee, the Property Committee and other working groups as appropriate. The Kirk Session, which meets six times a year, is responsible for spiritual affairs within the church.

8. Reference and Administrative Information

Charity Name:	Holy Trinity Church of Scotland, Edinburgh
Charity Registration Number	SC012562
Congregation Reference Number	010043
Contact address	The Church Office 1-2 Hailesland Place Edinburgh EH14 2SL

Trustees
Kirk Session

[redacted]

Congregational Board
(includes all of Kirk Session plus the following)

[redacted]

Principal Office Bearers

Minister
Ordained Local Minister
Session Clerk
Clerk to the Board
Church Treasurer

[redacted]

Independent Examiner
[redacted]
Hollis Accounting Limited
Chartered Accountants
3 Melville Crescent, Edinburgh
EH3 7HW

Bankers
Halifax Bank of Scotland
Corstorphine West Branch
206 St. John's Road
Edinburgh EH12 8SH

9. Trustees' Responsibilities in Relation to the Financial Statements

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

[redacted]

Date: 07 **March 2025**

Holy Trinity Church of Scotland, Edinburgh
Independent Examiner's Report to the Trustees of Holy Trinity Church of Scotland, Edinburgh

I report on the accounts of the charity for the year ended 31 December 2024, set out on pages 20 to 30.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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

Name: [redacted]

Address: Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date: 10/3/25

Holy Trinity Church of Scotland, Edinburgh
Statement of Financial Activities
Year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income and Endowments from:							
Donations & legacies	1	149,825	156,665	306,490	146,337	181,616	327,953
Charitable activities	2	-	616	616	231	171	402
Other trading activities	3	12,160	-	12,160	10,851	-	10,851
Investment Income	4	3,888	-	3,888	-	-	-
Other	5	4,111	53,435	57,546	-	68,030	68,030
Total Income		169,984	210,716	380,700	157,419	249,817	407,236
Expenditure on:	6						
Raising funds		-	-	-	-	-	-
Charitable activities		138,212	250,466	388,678	145,263	195,150	340,413
Other		-	-	-	-	-	-
Total Expenditure		138,212	250,466	388,678	145,263	195,150	340,413
Net income/expenditure before gains and losses on investments		31,772	(39,750)	(7,978)	12,156	54,667	66,823
Net gains/(losses) on investments	10	-	-	-	-	-	-
Net income/(expenditure)		31,772	(39,750)	(7,978)	12,156	54,667	66,823
Transfers between funds	15	(12,060)	12,060	-	5,930	(5,930)	-
Net movement in funds		19,712	(27,690)	(7,978)	18,086	48,737	66,823
Reconciliation of funds							
Total funds brought forward		85,937	202,334	288,271	67,851	153,597	221,448
Total funds carried forward	15	105,649	174,644	280,293	85,937	202,334	288,271

Holy Trinity Church of Scotland, Edinburgh
Balance Sheet
At 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Fixed Assets							
Tangible assets	9	14,039	-	**14,039**	5,680	-	**5,680**
Investments	10	-	-	-	-	-	-
Total Fixed Assets		14,039	-	**14,039**	5,680	-	**5,680**
Current Assets							
Debtors	11	1,888	1,355	**3,243**	4,150	-	**4,150**
Cash at bank and in hand		95,250	206,602	**301,852**	88,091	202,334	**290,425**
Total Current Assets		97,138	207,957	**305,095**	92,241	202,334	**294,575**
Liabilities							
Creditors falling due within one year	12	(5,528)	(33,313)	**(38,841)** -	(11,984)	-	**(11,984)** -
Net Current Assets		91,610	174,644	**266,254**	80,257	202,334	**282,591**
Creditors falling due after more than one year		-	-	-	-	-	-
Net Assets		105,649	174,644	**280,293**	85,937	202,334	**288,271**

	Note	Total Funds 2024 £	Total Funds 2023 £
The funds of the charity			
Restricted income funds		174,644	202,334
Unrestricted Funds		105,649	85,937
Total charity funds	15	280,293	288,271

The accounting policies and notes at pages 22 to 30 form part of these accounts

The accounts were approved by the trustees on......6th March 2025
and signed on their behalf by:

[redacted]

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2024

Accounting Policies

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

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated Services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. A corresponding amount is then recognised as expenditure in the period of receipt. In accordance with accounting practice the general volunteer time of congregation members is not recognised.

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

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2024

Accounting Policies (continued)

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

Fixed Assets
The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland 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.

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

Fixtures, fittings and office equipment	5 years
Motor vehicles	5 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
Holy Trinity 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.

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
1 Donations and Legacies	**£**	**£**	**£**	**£**	**£**	**£**
Offerings	126,535	101,675	228,210	118,830	95,421	214,251
Tax recovered on Gift Aic	23,290	13,690	36,980	24,292	13,572	37,864
Legacies	-	-	-	-	-	-
Donations	-	41,300	41,300	3,215	72,623	75,838
	149,825	156,665	306,490	146,337	181,616	327,953
2 Income from charitable activities						
Weddings & Funerals	-	-	-	100	-	100
Fundraising	-	-	-	-	-	-
Other charitable activities	-	616	616	131	171	302
	-	616	616	231	171	402
3 Income from other trading activities						
Hall hire/ Community Café	12,160	-	12,160	10,851	-	10,851
	12,160	-	12,160	10,851	-	10,851
4 Investment income						
Deposit interest	3,888	-	3,888	-	-	-
	3,888	-	3,888	-	-	-
5 Other income						
General Trustees receipts	4,111	-	4,111	-	-	-
Grants from Trusts/Sponsors	-	53,435	53,435	-	68,030	68,030
Other income	-	-	-	-	-	-
	4,111	53,435	57,546	-	68,030	68,030
	169,984	210,716	380,700	157,419	249,817	407,236

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2024

6 Analysis of Expenditure	Unrest-ricted Funds 2024 £	Restri-cted Funds 2024 £	Total 2024 £	Unrest-ricted Funds 2023 £	Restri-cted Funds 2023 £	Total 2023 £
Raising Funds						
Offering Envelopes	-	-	-	-	-	-
	-	-	-	-	-	-
Charitable Activities						
Giving to Grow	72,486	-	72,486	81,552	-	81,552
Presbytery Dues	1,497	-	1,497	1,615	-	1,615
Minister's Expenses	1,130	-	1,130	1,610	-	1,610
Other salary costs	5,710	137,316	143,026	13,191	111,878	125,069
Repairs & Maintenance	7,958	11,982	19,940	8,970	573	9,543
Council Tax	3,136	-	3,136	3,063	-	3,063
Other Buildings Costs	22,461	4,478	26,939	13,671	4,481	18,152
Church Office Expenses	4,340	327	4,667	4,424	-	4,424
Organ and Music	1,209	-	1,209	1,248	-	1,248
Café costs	-	11,721	11,721	-	9,845	9,845
Mission	2,000	31,300	33,300	1,505	3,665	5,170
Foodbank costs	-	24,282	24,282	-	33,677	33,677
Youth work	-	7,961	7,961	-	6,441	6,441
Other ministry & outreach	2,657	21,015	23,672	4,391	24,506	28,897
Depreciation	9,190	-	9,190	5,684	-	5,684
Independent Examination	990	-	990	930	-	930
Accounts preparation	1,260	-	1,260	1,200	-	1,200
Other expenses	2,188	84	2,272	2,209	84	2,293
	138,212	250,466	388,678	145,263	195,150	340,413
Other Expenditure	-	-	-	-	-	-
Total Expenditure	138,212	250,466	388,678	145,263	195,150	340,413

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

Café, foodbank, youth work and other ministry costs above are exclusive of salary costs which are shown separately.

	2024	2023
7 Staff costs and numbers	**£**	**£**
Salaries and wages	135,761	120,374
Pension & Social security costs	7,265	4,695
	143,026	125,069

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

	2024 Number	2023 Number
Church Cleaner	1	1
Counselling Services manager	1	1
Café/Foodbank Team leader	1	1
Café manager	1	-
Café cook	1	1
CAP Debt Centre manager	1	1
CAP Job Club manager	1	1
CAP Debt coaches	2	1
Children & Young People's leader	1	1
Youth worker	1	1
Parish Minister (paid centrally)	1	1
Discipleship team leader (paid centrally	1	1
Candidate for ministry (paid centrally)	1	-
	14	11

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

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

8 Trustee Remuneration and Related Party Transactions

During the year I Seymour, who is a Trustee, received remuneration of £8,908 salary as CAP Job Club Manager (2023: £10,189).

Expenses were paid for the minister, who is a Trustee, including £1,130 (2023: £1,610) for travel and expenses and £3,136 (2023: £3,063) for council tax.

No trustee or a person related to a trustee, had any personal interest in any contract or transaction entered into by the charity during the year. During the year, amounts totalling £6,297 (2023: £5,544) were reimbursed to 7 trustees (2023: 7 trustees) in respect of church expenses.

During the year a total of £81,313 (2023: £68,778) was donated to the congregation by trustees.

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2024

9 Tangible Fixed Assets

	Buildings	Office Equipment	2024 Total	Buildings	Office Equipment	2023 Total
Cost	£	£	£	£	£	£
At 1 January	27,620	11,888	39,508	27,620	11,888	39,508
Additions/(disposals)	17,549	-	17,549	-	-	-
At 31 December	45,169	11,888	57,057	27,620	11,888	39,508
Accumulated Depreciation						
At 1 January	24,316	9,512	33,828	21,010	7,134	28,144
Charge for year	6,814	2,376	9,190	3,306	2,378	5,684
At 31 December	31,130	11,888	43,018	24,316	9,512	33,828
Net Book Value						
at 31 December	14,039	-	14,039	3,304	2,376	5,680

10 Investments

Holy Trinity has no investments. Property funds are held by the General Trustees on behalf of the congregation and are noted in the Appendix to the Accounts.

11 Debtors

	2024	2023
	£	£
General Fund Gift Aid Tax Refund Due	1,888	2,666
Restricted Funds Gift Aid Tax Refund Due	1,355	1,484
Other	-	-
	3,243	4,150

12 Creditors & Accruals

	2024	2023
	£	£
Professional fees	2,250	2,130
Trust funding	22,980	4,417
HMRC	2,169	1,980
Pensions	1,109	3,457
Other	10,333	-
	38,841	11,984

13 Analysis of Net Assets Among Funds

	2024 General	2024 Restricted	2024 Total	2023 General	2023 Restricted	2023 Total
	£	£	£	£	£	£
Fixed Assets	14,039	-	14,039	5,680	-	5,680
Current Assets	97,138	207,957	305,095	92,241	202,334	294,575
Current Liabilities	(5,528)	(33,313)	(38,841)	(11,984)	-	(11,984)
Net assets at 31 Dec	105,649	174,644	280,293	85,937	202,334	288,271

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2024

14 Volunteers

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

15 Movements in Funds

2024	At 1 Jan.	Income	Expenditure	Transfers	Investment gain/loss	At 31 Dec.
	£	£	£	£	£	£
Restricted funds						
Life and Work	-	84	(84)	-	-	-
CAP	29,082	43,343	(46,580)	(877)	-	24,968
CAP Job Club	15,737	14,250	(9,440)	(6,000)	-	14,547
Youth Fund	3,739	2,242	(60,300)	53,759	-	(560)
Rwanda Project	11,696	16,554	(28,250)	-	-	-
Weekend Away fund	861	2,225	(1,711)	1,000	-	2,375
Crisis Support fund	50,038	1,890	(1,790)	(1,338)	-	48,800
Benevolent fund	1,188	160	(500)	-	-	848
Bridge Counselling	13,069	13,934	(14,482)	(13)	-	12,508
Harvest/Special Coll'n	-	3,786	(3,050)	-	-	736
Fabric Fund	12,873	-	(11,982)	-	-	891
IT Project Fund	-	1,500	-	-	-	1,500
Foodbank	12,079	23,758	(24,217)	-	-	11,620
Wester Hailes Fund	22,003	83,740	(15,523)	(54,069)	-	36,151
Community Café	29,969	3,250	(32,557)	19,598	-	20,260
Other Restricted	-	-	-	-	-	-
	202,334	210,716	(250,466)	12,060	-	174,644
Unrestricted funds						
Designated funds:						
Future Ministry Fund	-	-	-	55,000		55,000
Café Fund	-	11,060	-	(11,060)		-
General Fund	85,937	158,924	(138,212)	(56,000)	-	50,649
	85,937	169,984	(138,212)	(12,060)	-	105,649
Total funds 2024	288,271	380,700	(388,678)	-	-	280,293

Holy Trinity Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2024

15 Movements in Funds (continued)

2023 comparative	At 1 Jan. £	Income £	Expenditure £	Transfers £	Investment gain/loss £	At 31 Dec. £
Restricted funds						
Life and Work	-	84	(84)	-	-	-
CAP	30,003	42,737	(35,187)	(8,471)	-	29,082
CAP Job Club	-	21,100	(10,189)	4,826	-	15,737
Youth Fund	4,869	2,325	(51,489)	48,034	-	3,739
Rwanda Project	13	13,143	(1,460)	-	-	11,696
Lendrick Muir fund	(993)	8,528	(6,674)	-	-	861
Crisis Support fund	20,137	33,286	(1,806)	(1,579)	-	50,038
Benevolent fund	1,128	160	(100)	-	-	1,188
Bridge Counselling	16,159	12,973	(13,641)	(2,422)	-	13,069
Harvest/Special Coll'n	125	2,080	(2,205)	-	-	-
Fabric Fund	11,250	750	(573)	1,446	-	12,873
IT Project Fund	-	-	-	-	-	-
Foodbank	17,404	28,913	(33,677)	(561)	-	12,079
Wester Hailes Fund	19,517	75,725	(18,499)	(54,740)	-	22,003
Community Café	33,985	8,013	(19,566)	7,537	-	29,969
Other Restricted	-	-	-	-	-	-
	153,597	249,817	(195,150)	(5,930)	-	202,334
Unrestricted funds						
Designated Café fund	-	10,651	-	(10,651)		-
General fund	67,851	146,768	(145,263)	16,581	-	85,937
	67,851	157,419	(145,263)	5,930	-	85,937
Total funds 2023	221,448	407,236	(340,413)	-	-	288,271

Purposes of Restricted Funds

Life and Work Fund: This is money received from congregation members receiving monthly copies of the magazine.

CAP (Christians Against Poverty) Projects: This included a Debt advice centre and a Job Club. There are more than a dozen volunteers who work with the CAP centre manager to support the work of the CAP centre and its clients. In 2023 the Job Club was moved to a separate restricted fund.

CAP (Christians Against Poverty) Job Club: This fund supports the work of the CAP Job Club.

Youth Ministry Fund: This fund is to cover all salary costs and operating expenses associated with Holy Trinity's Children, Youth and Schools work.

Cafe/Foodbank Leader: This fund was incorporated into the Wester Hailes fund, and the 2023 comparative for the Wester Hailes fund now includes this. The fund was fully spent in 2024.

Rwanda Project – Holy Trinity has had links with churches in Rwanda for many years. This fund supports pastors and Churches in Rwanda.

Weekend Away– (formerly Lendrick Muir fund) funds set aside for a congregational family weekend away.

Crisis Support Fund - This fund comprises crisis support which may be provided via Holy Trinity Foodbank, and the work of the Bridge Community Café, and includes food, specific household needs, clothing, and the provision for childrens expenses. Additionally it can be used for future community facing initiatives.

15 Movements in Funds (continued)

Purposes of Restricted Funds (continued)

Benevolent Fund: This fund is used at the discretion of the ministers for people in need.
Bridge Counselling: This is a counselling service run by a part time manager who oversees the work of several volunteers who are trained and accredited psychological counsellors. The service is offered to people in the community of Wester Hailes without charge. The fund covers the cost of maintaining professional accreditations,development materials and one part-time manager's salary expenses.
Harvest/Special Collection: This fund holds monies donated through special collections.
Fabric Fund: This fund is for fabric repairs and maintenance.
IT Project Fund: This fund is for donations given for specific IT and AV projects.
Foodbank: Food parcels are given to those in need in our community. This service is staffed by around 20 volunteers.
Wester Hailes Fund: This restricted fund is used at the discretion of the Trustees to support projects which directly benefit the community of Wester Hailes. During the year, the Fund has supported Foodbank, Foddbank & Cafe Leader and Youth salary costs and contributed towards our Youth and Schools work in Wester Hailes.
Community Café: The Café fund pays for the purchase of food and this is generally replenished by income from the sale of food. Any surpluses generated are used for replacement of Café equipment and a contribution towards the cook's salary. Café Manager salary costs are covered by charitable trust funding.
Other restricted funds: This fund represents monies donated for a specific purpose.

Purposes of Unrestricted Funds
Designated Cafe Fund: Cafe sales are allocated to this fund, and are then transferred to Cafe restricted funds each year.
Designated Future Ministry Fund: this fund has been set aside for the future ministry of the Church.
General fund: This is the main fund used for the day to day running of the Church.

16 Collections for Third Parties

	2024	2023
	£	£
Tear Fund	1,950	-
Rwanda Mission	16,553	-
Wester Hailes High School	1,100	-
Primary SU camps	700	-
Peoples Mission Support	-	1,103
Clovenstone Primary School	-	1,103
	20,303	2,206

Appendix 1

FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024 £	2023 £
CAPITAL ACCOUNT		
Consolidated Fabric Fund (Cap (II)		
Credit Balances held at 31 December at cost	156,320	156,320
Market value of Balances at 31 December		
Total Market Value of Cap (II)	170,444	161,889
REVENUE ACCOUNT		
Credit Balance at 31 December	14,656	12,433
TEMPORARY ACCOUNT		
Credit Balance at 31 December	-	-

Appendix 2 - 2024 Café Running costs summary*

	2024	**2024**	**2024**
1/1/24 Opening Balance			**£1,274**
Income			
Income from Café Sales	11,278		
Transfers from CAP, Crisis, Youth for catering provided	2,538		
Transfer from Café Salaries fund	2,000		
Total Income available to Café Running account		**15,816**	
Expenditure			
Food and materials	11,907		
Energy Costs	1,918		
Total Café running costs		**-13,826**	
Café Surplus before Salary Transfer		1,990	
Less Transfer to Café Salaries fund		-1,000	
Café Outturn for year			**990**
Café Running Closing Balance at 31 December			**£2,264**

Note 1:
Café Manager and Café Cook salaries are paid from donations and grants to a separate Café Salaries fund.
We transfer any surplus from the Café running account to go towards the Café Salaries fund.
The majority of the Café salaries fund comes from grants and sponsors donations.

Note 2*:
In Note 6 of the Accounts - "Analysis of Expenditure", the sums reported for Café is the total of the Café Running account and the Café Salaries fund.
This appendix provides a breakdown of the non salary elements of the Café income and expense.
It shows that all the proceeds of sales in the Community Café's running account are transferred to the Café Salaries fund.
The Café's income is used exclusively to support the work of the café - reducing isolation and supporting vulnerable people.
None of the Café's income from sales is used for general church running costs.