

FRIENDS OF MORNINGSIDE PARISH CHURCH

**ANNUAL REPORT AND ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2025**

Scottish Charity Number SC013837

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1. GOVERNING DOCUMENT

The Friends of Morningside Parish Church is a charitable unincorporated association and the purposes and administrative arrangements are set out in its Constitution.

2. CHARITABLE PURPOSES

Under its Constitution, the objectives of "The Friends of Morningside Parish Church" are to raise funds by subscription and other appropriate means to provide supplementary resources for:

- (i) The maintenance and improvement or development of the fabric of Morningside Parish Church, and precincts:
- (ii) The renewal and enhancement of furnishings and equipment in this building:
- (iii) The maintenance of worship in Morningside Parish Church: and
- (iv) Promotion of awareness of the heritage of Morningside Parish Church.

3. MEMBERSHIP

Membership of The Friends of Morningside Parish Church is open to anyone in sympathy with these objectives.

At 31 December 2025, the Friends had 20 members.

4. CONTACT ADDRESS

The contact address for the organisation is

R Cunningham
Treasurer of the Friends of Morningside Parish Church
Morningside Parish Church
2 Cluny Gardens
Edinburgh
EH10 6BQ

5. CURRENT EXECUTIVE COMMITTEE

The Trustees of the organisation who currently comprise the Executive Committee are as follows:

The Very Revd. Dr. Derek Browning [Convener]
Miss Fiona Stewart
Mrs Morag Shankland
Mrs Isobel Paterson
Mr Robert Cunningham [Treasurer]

At an Executive Committee meeting on 25 February 2026 the Convenor acknowledged the retirement of Mrs Elizabeth Munro from the Committee due to ill health and thanked her for her involvement in recent years. He was very pleased to welcome Mrs Morag Shankland to the Executive Committee as a new member.

6. ACTIVITIES

In the year ended 31 December 2025, the Friends had income of £7,208.
This amount arose from three factors:

- Donations from Friends saw a 20% growth and totalled £3,965.
- Donations worth £2,000 were received from two other third parties.
- Gift Aid recoveries totalled £1,243.

In September 2025, 15 Friends attended a most enjoyable lunch which took place in the Charwood Restaurant. The cost of the lunch was £563 which was met by contributions amounting to £570 from those attending the meal.

During the financial year ended 31 December 2025, the Friends made a contribution of £5,000 to help support the cost of the Church's choir scholars.

7. RESERVES

In the financial year ended 31 December 2025, the Friends accounts show a surplus of £2,215.

At 31 December 2025, the total funds held by the organisation amounted to £24,434.

This Report, setting out the financial results of the Friends of Morningside Parish Church in the year ended 31 December 2025 has been reviewed by Ian Hastie, the Independent Examiner. It was subsequently approved by the Executive Committee on 25 February 2026 and was signed on their behalf by



R G Cunningham
Honorary Treasurer

THE FRIENDS OF MORNINGSIDE PARISH CHURCH
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
<u>INCOME</u>		
<u>Subscriptions and Donations</u>		
Member subscriptions and donations	3,965	3,285
Other Donations	2,000	2,015
Contributions from Friends for Lunch	570	-
Talks Income	-	130
	<u>6535</u>	<u>5,430</u>
 <u>HMRC Tax Repayments</u>	 <u>1,243</u>	 <u>1,104</u>
Total income for Year	<u>7,778</u>	<u>6,534</u>
 <u>EXPENDITURE</u>		
Contribution towards Choir scholarships	5,000	5,000
Safety Barrier	-	87
Cost of Friends Lunch	<u>563</u>	<u>-</u>
Total Expenditure for the Year	<u>5,563</u>	<u>5,087</u>
 <u>Surplus/(Deficit) for the Year</u>	 <u>2,215</u>	 <u>1,447</u>

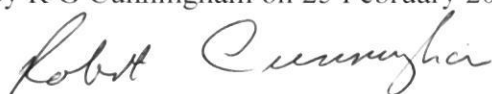
THE FRIENDS OF MORNINGSIDE PARISH CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2025

	2025 £	2024 £
<u>CURRENT ASSETS</u>		
Royal Bank Current Account	23,193	21,115
HMRC Repayment	<u>1,241</u>	<u>1,104</u>
	<u>24,434</u>	<u>22,219</u>
 <u>NET ASSETS</u>	 <u>24,434</u>	 <u>22,219</u>
 <u>FUNDS</u>		
<u>Long Term Reserve Fund</u>	45,000	45,000
<u>General Fund</u>		
Opening balance at 1 January 2025	(22,781)	(24,228)
Surplus/ (Deficit) for Year	<u>2,215</u>	<u>1,447</u>
Closing balance at 31 December 2025	<u>(20,566)</u>	<u>(22,781)</u>
 <u>TOTAL FUNDS</u>	 <u>24,434</u>	 <u>22,219</u>

NOTES FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2025

- Note 1.** The Constitution of this charity prohibits the borrowing of money or the incurring of debts in excess of its funds. Accordingly, all specific financial commitments to undertake projects have been paid out of existing funds.
- Note 2.** All monies received are paid into the Friends bank account. All payments have been made by cheque signed by two members of the Executive Committee authorised to do so.
- Note 3.** All funds within the Long Term Reserve Fund emanate from “once and for all” lump sums, primarily legacies, received in previous years. In every case, the donors imposed no restrictions upon their use. Accordingly the “Friends of Morningside Parish Church” are free to utilise these funds as they see fit within the terms of the Constitution.
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These financial statements for the year ended 31st December 2025 were approved by the Executive Committee of the Friends of Morningside Parish Church and signed on its behalf by R G Cunningham on 25 February 2026.



R G Cunningham
Treasurer

**Independent Examiner's Report to the Trustees of
The Friends of Morningside Parish Church**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 3 to 5.

Respective duties 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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 Charities Accounts (Scotland) Regulations 2006. 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 a consideration of any unusual matters 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:
 - (a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.


Ian E Hastie
18 Morningside Gardens
Edinburgh
EH10 5LE

5 February 2026