

The Church of Scotland

Newhaven Church of Scotland, Edinburgh

**Congregational Accounts
for the year ended
31 December 2025**

Charity No: SC019117

Congregation No: 010068

Newhaven Church of Scotland, Edinburgh
Year ended 31 December 2025

Contents	Page
Trustees' Annual Report	1
Report of Independent Examiner	8
Statement of Financial Activities	9
Balance Sheet	10
Notes and Accounting Policies	11
Appendix 1	

Newhaven Church of Scotland, Edinburgh

Trustees' Annual Report

Year ended 31 December 2025

Page 1.

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's constitution, 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.

Objectives and Activities

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

To achieve these objectives Newhaven Church undertakes the following activities:

- **Corporate Worship:** Weekly Sunday morning worship, monthly all-age worship and opportunities for celebration of the sacrament of communion. Messy Church ran on a monthly basis for part of the year, attracting a number of families, but has not been able to be continued.
- **Youth:**
 - Sunday School: Creche (up to 5 years old), Lighthouse (P1-P6), Youth Group (P7-S5);
 - 20th Leith (Newhaven Church) Boy's Brigade Company (P2-S6); and
 - Toddlers group (pre-school).
- **Weekly Activities:** Bible Study group, Haven Club (for over 60's) and Growth Groups.
- **Other Activities:** A community café runs throughout the day on Tuesdays, Wednesdays and Thursdays. Fortnightly prayer meetings on a Saturday morning are also held. There is a monthly group for men. The Re-belonging course (an introduction to the Bible and the Christian faith) which started in the Autumn of 2024 continued to completion over the winter of 2024/25 and we started the Re-belonging course again in Autumn 2025 for a new cohort. A daytime and a separate evening group have been running at fortnightly intervals.

We also accommodate Community Groups at a cost below commercial rates, recognising the role we play as a heart of the wider Newhaven area. Scouts and Guides meet in our premises weekly.

Achievements and Performance

Worship services:

Attendance at Sunday morning worship is steady at around 50 people each week, and for particular special services such as Easter, Back to School with God (in September), Harvest and Christmas, the attendances are significantly higher. This reflects the strong connections we have established in our community. This was further reflected at the community carol singing we led in December in a local square, which was extremely well attended. We are encouraged by new contacts made with people in the community. We held a Back to Church Sunday service in March 2025 to which we encouraged people in the community to attend who may have fallen out of touch with their local Church, but who felt drawn to a Christian community. Although the number of people responding to this was not significant, some of those who did come on that Sunday have continued to come along for worship regularly and become part of our faith community.

Newhaven Church of Scotland, Edinburgh
Trustees' Annual Report (cont.)
Year ended 31 December 2025

Page 2.

Youth activities:

In addition to our regular weekly activities for children and young people there were a number of specific events.

- We held a successful Inflatables Day in March at which 155 children and young people attended.
- Sandy Edwards, our Youth Worker, was the leader for the Leith Churches Holiday Club in July which took place again in Newhaven Church. We are most grateful to a previous Café manager for agreeing to take charge of the free lunches which were supplied to all attending and their families. The club was attended by 57 children and between 80 and 100 lunches were served each day. This is a useful way of getting to know the families attending. We have been encouraged by several who attended the Holiday Club coming to other events such as Messy Church and Christmas Extravaganza.
- The Christmas Extravaganza took place in December. This is a Saturday morning of fun, games and discovery of the Christmas story at which 48 primary school children attended.
- The 20th Leith Boys' Brigade Company meet on Friday evenings each week during school termtime with around 19 boys (between P4 and S6) on the roll.

Sandy Edwards' contract with the Church as Youth Worker came to an end in August 2025 and the Church was not in a position to be able to commit the financial resources to its renewal. We are very grateful to Sandy for the contribution to Newhaven Church which she made over the last four years.

Regular activities:

There is one Growth Group which has met regularly during the year and numbers attending have increased. This is in addition to the two Re-belonging groups which meet fortnightly from September to March.. The Bible Studies and prayer meetings have continued to take place online through video conferencing. Many find it easier to attend in this way, especially during the cold winter nights. However there is value in meeting in person and one of the two monthly prayer meetings takes place in person. The Haven provides a valuable lifeline for our older people. Approximately 30 attend each week with an emphasis on good fellowship and many find it to be indeed a "haven". They also have a monthly worship service.

Newhaven Connections Café: The Café staffing has been settled throughout the year with Liesanne Craib as Café Manager and Roseanne Lau as Assistant Manager. The Café not only provides a warm place of welcome for the many who use it but it is also a way in which some volunteers can gain work experience before being able to get paid employment. We rejoice when they can move on even if it means we are again looking for helpers. We see it as being a way in which the fragrance of Christ is spread in our community. There have been cases in the year when the staff are called on to give spiritual help and direction. However the main purpose is to build relations with our customers.

The Café underwent some refurbishment in the course of the year which has had a positive effect on customers' experiences.

Minister: The trustees would especially like to thank our Minister, the Reverend Peter Bluett, for his continuing commitment to the spiritual wellbeing of the congregation, and for his caring and compassionate attention to the sick and bereaved.

Funerals, Baptisms and Weddings: In the course of exercising his parish duties, Peter Bluett took part in eight funerals.

Newhaven Church of Scotland, Edinburgh
Trustees' Annual Report (cont.)
Year ended 31 December 2025

Page 3.

Music Group: We have continued our use of multimedia in worship. An excellent praise band supports worship on a Sunday morning. We are glad to welcome the new members who have joined the praise band.

Outreach:

- Our Newhaven Connections Café continues to be a principal tool for our outreach endeavours. An increasing number of people are enjoying its welcoming, friendly atmosphere and appreciating the good, very reasonably priced food. Its importance has been evident in allowing people to meet when otherwise it would not be possible.
- The Toddler Group has continued to thrive and from time to time families are joining our morning worship or came to Messy Church. It is clear that Toddlers is a vital lifeline for many carers and we are grateful to the volunteers for finding ways to continue to offer that support in a safe environment.
- We offer prayer for specific topics requested by those in our community.
- We have raised various sums for external organisations. £265 was raised for Tearfund, £170 for Erskine and £1,422 was raised for the Bethany Christian Trust Rapid Re-accommodation Welcome Centre over the Christmas period.
- Newhaven Church's social media prayer group continues to provide a valuable ministry with many people seeking prayers for friends and family out with our congregation and many members of Newhaven Church feeling a real calling to this ministry. Feedback has been received (both verbal and letters) from people expressing their gratefulness and the difference it has made to a situation. As well as this we continue with our prayer requests via our pastoral care group, and request box in the church foyer. Corporate meetings for prayer are held on Wednesdays and on the first and third Saturday morning each month.
- We continue to build on our links in the community with Heart of Newhaven, Victoria Primary School and others which are for mutual benefit.

Stewardship Campaign

To address the financial deficit the Church bore in 2024, and to encourage our members to explore their callings to serve God, the Kirk Session undertook a Stewardship Campaign in the second half of 2025. This included a series of sermons on the subject of Stewardship, specific services at which volunteering opportunities were highlighted and a Giving Day, on which people were encouraged to make specific commitments of financial and other support. The Giving Day raised over £4,300 in one-off donations, which in itself is a significant sum for which the Church is very grateful. In addition, a number of new volunteers have come forward to contribute their time and skills to the life of our Congregation.

Early indications are that the Stewardship Campaign has had a positive impact on both the level of engagement within the Congregation and the Church's financial position. The Kirk Session will conduct a more detailed review and assessment of the impact of the Campaign in the early months of 2026 and report to the Congregation.

Presbytery Mission Plan - discussions with Granton Parish Church

At the suggestion of the Deployment Group of the Presbytery of Edinburgh and West Lothian, representatives from the Kirk Session of Newhaven Church met with representatives from the Kirk Session of Granton Parish Church through the course of 2025 to discuss the possibility of the two Congregations coming together in some way in the future. Those discussions led to joint meetings of the two Kirk Sessions and other shared activities between the two Congregations. After prayer and discussion, the Kirk Session of Newhaven came to the conclusion in November 2025 that entering into a union with Granton Parish Church on the basis of a team ministry, involving Rev Peter Bluett and a

Newhaven Church of Scotland, Edinburgh
Trustees' Annual Report (cont.)
Year ended 31 December 2025

Page 4.

new minister to be called by the new Congregation, would be likely to allow Newhaven Church to serve Christ, each other and the community in the future and, therefore, would be in the best interests of the Congregation of Newhaven. The Kirk Session consulted with the Congregation on this matter, following which the Session agreed to continue working towards such a union, which is expected to continue through 2026.

Summary: Overall, the charity continues to function and pursue its stated objectives. Our governance structure enables us to fulfil our mission statement “to serve Christ, each other and our community” more effectively and to provide more opportunities for people to become involved in the many facets of our church life and witness. We look forward to the challenges of 2026, including working with Granton Parish Church towards a union on the basis of team ministry.

Financial Review

Newhaven Church functions by the goodwill of its members and the wider community. This is reflected in the way its work is financially supported. The principle avenues of money being generated are as follows:

	2025	2024
	£	£
Offerings	58,163	50,274
Youth Worker Donations	3,000	20,220
Gift Aid (re above)	14,839	16,034
Bequests & gifts	7,850	2,700
Use of Premises	5,583	6,238
Toddlers	2,929	2,382
Investment Income	6,369	6,422
Other Income	22,777	2,659
Third Party Collections	5,060	1,750
Sub Total	126,570	108,679
Café Income	34,222	31,400
	160,792	140,079

The past year has been more positive financially, assisted by a number of factors included within the figures noted above. Offerings have increased, benefiting from the Stewardship Campaign which included a significant amount being raised at the Giving Day. Bequests and gifts were higher, and the “other income” included support for the new Administrator role, and some specific donations.

Newhaven Church of Scotland, Edinburgh
Trustees' Annual Report (cont.)
Year ended 31 December 2025

Page 5.

The North Merchiston grant from Presbytery was used to support the mission related activities of flyers informing of our Easter and Christmas activities, together with the Christmas Extravaganza event for youngsters in our community.

The Haven's finances have been included for the first time, and are presented a Restricted fund in the balance sheet.

Repairs and maintenance expenditure on our Church and Manse was less than last year, as 2024 included the major cost of a new church boiler. Our Youth Worker left in August hence the lower donations and associated costs. There are still funds left to pursue related activities.

Cafe income increased by 9% but fixed costs contributed to a trading deficit of (£7371) which was lower than the previous year. Expenditure of (£4731) was also incurred to refresh the Cafe area within the Church, and this was specifically funded from the Orme Legacy.

The closing debtor of £14332 (2024 : £15278) in respect of Gift Aid Tax Refund was received in 2026.

Investment Policy and Performance

The policy is to keep all investments with Church of Scotland. The closing valuation shows an increase to £110,144 (2024: £102,928). There are no intentions to sell any in the coming year. In 2025 £20,000 was drawn out of the Church of Scotland Deposit Fund, leaving a remaining balance of £70,000. This amount is part of the total cash and bank balance of £142,911 (2024: £133,876).

Risk Management

The Trustees are aware of their responsibilities to minimise risk, and undertake periodic reviews whilst maintaining a risk register.

They have appointed a Safeguarding Co-ordinator to ensure that persons working with children, and other vulnerable persons have been properly vetted. They also review the operating arrangements for groups to ensure that safe practices exist. All Trustees undergo the Church of Scotland training in safeguarding.

All aspects of finance are under the control of the Treasurer and Finance Convenor, and are reported upon at Kirk Session meetings so that all Trustees are made fully aware.

Reserves Policy

The Trustees have considered the required level of reserves, and have taken into account their current and future liabilities. At the end of 2025 the Church held unrestricted funds of £327,143 (2024: £311,812) of which £235,982 (2024: £235,416) had been designated for the purposes detailed in note 15. The remaining balance of £91,161 (2024: £76,396) represents about 7 months expenditure.

The Church also held £153,664 (2024: £153,123) of restricted funds which have been provided for the purposes specified in Note 15.

Newhaven Church of Scotland, Edinburgh
Trustees' Annual Report (cont.)
Year ended 31 December 2025

Page 6.

Structure, Governance and Management

The congregation is a registered charity, number SC019117, and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Certain responsibilities are delegated to specific Working Groups as appropriate. The Kirk Session which meets at least six times a year is responsible for general oversight of the church's activities including its spiritual affairs.

Reference and Administrative Information

Trustees

Rev. Peter Bluett	Colin MacNeill	David Hinsley (on leave of absence)
Shona Adam	Lynn MacNeill	
Susan Edwards	Heather Robertson	
Alister Greig	Brian Souness	
Christine Hodge	Graeme Taylor	
John Hodge	Elizabeth Thomson	

Principal Office-bearers

Minister:	Rev. Peter Bluett
Joint Session Clerks:	John Hodge (resigned Sep 2025)
	Colin MacNeill
Church Treasurer:	Alister Greig
Finance Convenor:	Graeme Taylor

Principal Office 7 Craighall Road, Edinburgh, EH6 4ND

Charity No. SC019117

Independent Examiner Sarah Hollis
Chartered Accountant
Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Bankers	Royal Bank of Scotland 2 Bernard Street Edinburgh EH6 6PU	Bank of Scotland The Direct Business PO Box 1000 BX2 1LB
----------------	--	---

Newhaven Church of Scotland, Edinburgh
Trustees' Annual Report (cont.)
Year ended 31 December 2025

Page 7.

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 financial 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 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,



Colin MacNeill, Session Clerk

Date 2 March 2026

Independent Examiner's Report to the Trustees of Newhaven Church

I report on the accounts of the charity for the year ended 31 December 2025, set out on pages 9 to 19.

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.

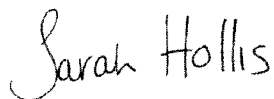
Basis of independent examiner's statement

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: **Sarah Hollis**
Chartered Accountant

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

Date: **04/03/26**

Newhaven Church of Scotland, Edinburgh
Statement of Financial Activities
Year ended 31 December 2025

Page 9.

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income and Endowments from:							
Donations and legacies	1	92,291	16,876	109,167	66,962	24,912	91,874
Charitable activities	2	38,509	1,164	39,673	35,545	-	35,545
Other trading activities	3	5,583	-	5,583	6,238	-	6,238
Investment Income	4	4,404	1,965	6,369	4,033	2,389	6,422
Other	5	-	-	-	-	-	-
Total Income		140,787	20,005	160,792	112,778	27,301	140,079
Expenditure on:							
Raising funds	6	74	-	74	71	-	71
Charitable activities		128,735	23,327	152,062	116,804	47,677	164,481
Other		-	-	-	-	-	-
Total Expenditure		128,809	23,327	152,136	116,875	47,677	164,552
Net income/expenditure before gains and losses on investments		11,978	(3,322)	8,656	(4,097)	(20,376)	(24,473)
Net gains/(losses) on investments	10	2,853	4,363	7,216	1,503	6,018	7,521
Net income/(expenditure)		14,831	1,041	15,872	(2,594)	(14,358)	(16,952)
Transfers between funds	15	500	(500)	-	(7,988)	7,988	-
Net movement in funds		15,331	541	15,872	(10,582)	(6,370)	(16,952)
Reconciliation of funds							
Total funds brought forward		311,812	153,123	464,935	322,394	159,493	481,887
Total funds carried forward	15	327,143	153,664	480,807	311,812	153,123	464,935



Newhaven Church of Scotland, Edinburgh
Balance Sheet
At 31 December 2025

Page 10.

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
	<u>Note</u>						
Fixed Assets							
Tangible assets	9	215,000	-	215,000	215,000	-	215,000
Investments	10	18,802	91,342	110,144	23,455	79,473	102,928
Total Fixed Assets		<u>233,802</u>	<u>91,342</u>	<u>325,144</u>	<u>238,455</u>	<u>79,473</u>	<u>317,928</u>
Current Assets							
Debtors	11	13,671	661	14,332	10,586	4,692	15,278
Cash at bank and in hand		81,250	61,661	142,911	64,918	68,958	133,876
Total Current Assets		<u>94,921</u>	<u>62,322</u>	<u>157,243</u>	<u>75,504</u>	<u>73,650</u>	<u>149,154</u>
Liabilities							
Creditors falling due within one year	12	(1,580)	-	(1,580)	(2,147)	-	(2,147)
Net Current Assets		<u>93,341</u>	<u>62,322</u>	<u>155,663</u>	<u>73,357</u>	<u>73,650</u>	<u>147,007</u>
Creditors falling due after more than one year		-	-	-	-	-	-
Net Assets		<u>327,143</u>	<u>153,664</u>	<u>480,807</u>	<u>311,812</u>	<u>153,123</u>	<u>464,935</u>
The funds of the charity							
Endowment funds	15			-			-
Restricted income funds				153,664			153,123
Unrestricted Funds				327,143			311,812
Total charity funds	15			<u>480,807</u>			<u>464,935</u>

The accounts were approved by the trustees on.....
and signed on their behalf by:

2 March 2026

Colin MacNeill

Session Clerk

Graeme Taylor

Finance Convenor

The notes on pages 11 to 19 form part of these accounts.

Year ended 31 December 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the 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 trust constitutes a public benefit entity as defined by FRS 102.

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. In accordance with Charities SORP (FRS102) 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.

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 and halls 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 expenditure in the Statement of Financial Activities in the period in which the liability arises.

Items of capital expenditure are written off in the year of purchase through the Statement of Financial Activities with the exception of land and buildings which have been capitalised at cost value. Land and buildings consist of the church manse. The trustees consider the life of the church property is long and the residual value high and therefore that the annual depreciation charge and accumulated depreciation is not material. Accordingly no depreciation has been provided on church property.

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

Newhaven Church of Scotland, Edinburgh 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 expenditure therefore includes irrecoverable input VAT.

Newhaven Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

Page 13.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
1 Donations and Legacies						
Offerings	58,163	-	58,163	50,274	-	50,274
Tax recovered on Gift Aid	14,178	661	14,839	11,342	4,692	16,034
Legacies	7,850	-	7,850	2,700	-	2,700
Organisations	-	3,215	3,215	-	-	-
Third party collections	5,060	-	5,060	1,750	-	1,750
Youth worker fund	-	3,000	3,000	-	20,220	20,220
North Merchiston Grant	1,850	-	1,850	-	-	-
Other donations	5,190	10,000	15,190	896	-	896
	<u>92,291</u>	<u>16,876</u>	<u>109,167</u>	<u>66,962</u>	<u>24,912</u>	<u>91,874</u>
2 Income from charitable activities						
Connections Café	34,222	-	34,222	31,400	-	31,400
Toddlers	2,929	-	2,929	2,382	-	2,382
Other activities	1,358	1,164	2,522	1,763	-	1,763
	<u>38,509</u>	<u>1,164</u>	<u>39,673</u>	<u>35,545</u>	<u>-</u>	<u>35,545</u>
3 Income from other trading activities						
Use of Hall premises	5,583	-	5,583	6,238	-	6,238
	<u>5,583</u>	<u>-</u>	<u>5,583</u>	<u>6,238</u>	<u>-</u>	<u>6,238</u>
4 Investment income						
Dividends received	369	1,965	2,334	369	2,389	2,758
Interest received	4,035	-	4,035	3,664	-	3,664
	<u>4,404</u>	<u>1,965</u>	<u>6,369</u>	<u>4,033</u>	<u>2,389</u>	<u>6,422</u>
5 Other income						
Receipts from General Trustees	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>140,787</u>	<u>20,005</u>	<u>160,792</u>	<u>112,778</u>	<u>27,301</u>	<u>140,079</u>

Newhaven Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

Page 14.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
6 Analysis of Expenditure						
Raising Funds						
Offering Envelopes	74	-	74	71	-	71
	<u>74</u>	<u>-</u>	<u>74</u>	<u>71</u>	<u>-</u>	<u>71</u>
Charitable Activities						
Giving to Grow	39,491	-	39,491	41,829	-	41,829
Presbytery Dues	828	-	828	758	-	758
Minister's Fund	1,044	-	1,044	-	-	-
Youth Worker salary & exp	-	15,669	15,669	-	26,401	26,401
Other payroll costs	6,514	2,022	8,536	7,346	-	7,346
Fabric Repairs & Maintenance	7,691	-	7,691	-	17,394	17,394
Council Tax	2,766	-	2,766	2,565	-	2,565
Other Buildings Costs	3,129	-	3,129	3,034	-	3,034
Heat & Light	10,013	-	10,013	9,646	-	9,646
Church Office Expenses	2,568	-	2,568	2,572	-	2,572
Organ and Music	1,749	-	1,749	1,033	-	1,033
Congregational organisations	1,747	-	1,747	1,281	-	1,281
After Church Fellowship	393	-	393	357	-	357
Donations to others	5,033	300	5,333	1,750	-	1,750
Outreach	1,214	605	1,819	1,267	-	1,267
Steering group	-	-	-	94	-	94
Payroll Fee	1,140	-	1,140	1,008	-	1,008
Independent examination	1,410	-	1,410	1,392	-	1,392
Other expenses	412	-	412	300	-	300
	<u>87,142</u>	<u>18,596</u>	<u>105,738</u>	<u>76,232</u>	<u>43,795</u>	<u>120,027</u>
Cafe Expenditure:						
Cafe salary costs	32,503	-	32,503	30,524	-	30,524
Cafe supplies	9,090	-	9,090	10,048	-	10,048
Cafe repairs & equipment	-	4,731	4,731	-	3,882	3,882
	<u>41,593</u>	<u>4,731</u>	<u>46,324</u>	<u>40,572</u>	<u>3,882</u>	<u>44,454</u>
	<u>128,735</u>	<u>23,327</u>	<u>152,062</u>	<u>116,804</u>	<u>47,677</u>	<u>164,481</u>
Other Expenditure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>128,809</u>	<u>23,327</u>	<u>152,136</u>	<u>116,875</u>	<u>47,677</u>	<u>164,552</u>

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.

Newhaven Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

Page 15.

	2025	2024
	£	£
7 Staff costs and numbers		
Salaries and wages	56,489	63,204
Social security costs	-	-
	<u>56,489</u>	<u>63,204</u>

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

	2025	2024
	Number	Number
Ministerial support	1	1
Café	2	3
Premises maintenance & administration	2	2
	<u>5</u>	<u>6</u>

No employee had employee benefits in excess of £60,000 (2024: nil).

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

8 Trustee Remuneration and Related Party Transactions

During the year nine trustees received reimbursement of expenses incurred totalling £4,427 (2024: nine trustees; total £3,258). Council tax of £2,766 (2024: £2,565) was paid. No remuneration was paid to trustees in 2025 or 2024.

During the year a total of £38,550 (2024: £40,574) was donated to the congregation by trustees.

9 Tangible Fixed Assets

	2025	2025	2025	2024	2024	2024
	Buildings	Office Equipment	Total	Buildings	Office Equipment	Total
Cost	£	£	£	£	£	£
At 1 January	215,000	-	215,000	215,000	-	215,000
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 December	<u>215,000</u>	<u>-</u>	<u>215,000</u>	<u>215,000</u>	<u>-</u>	<u>215,000</u>
Accumulated Depreciation						
At 1 January	-	-	-	-	-	-
Charge for year	-	-	-	-	-	-
Eliminated on Disposals	-	-	-	-	-	-
At 31 December	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value						
At 31 December	<u>215,000</u>	<u>-</u>	<u>215,000</u>	<u>215,000</u>	<u>-</u>	<u>215,000</u>

Newhaven Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

Page 16.

10 Investments	2025	2024
	£	£
Market value at 1 January	102,928	95,407
Disposal of investments in year	-	-
Purchase of investments in year	-	-
Unrealised gain / (loss) on investments	7,216	7,521
Market value at 31 December	<u>110,144</u>	<u>102,928</u>
Investments at cost	<u>65,776</u>	<u>65,776</u>

The following investments are held:

Church of Scotland Investors Trust Growth Fund			
General Purposes	200 units @ £6.88	1,376	1,276
Fabric Fund	2,800 units @ £6.88	19,264	17,864
Rev. & Mrs T.H.B. Weller Beque	2,533 units @ £6.88	17,427	16,161
Development Fund	7,854 units @ £6.88	54,036	50,108
Church of Scotland Income Fund			
Fabric Fund	263 units @ £11.39	2,996	2,909
Development Fund	1,321 Units @ 11.39	15,046	14,610
		<u>110,145</u>	<u>102,928</u>

11 Debtors	2025	2024
	£	£
Gift Aid Tax Refund Due	14,332	15,278
Other debtors	-	-
	<u>14,332</u>	<u>15,278</u>

12 Creditors	2025	2024
	£	£
Accrual for Independent Examination	1,410	1,320
Other	170	827
	<u>1,580</u>	<u>2,147</u>

13 Analysis of Net Assets Among Funds	2025	2025	2025	2025
	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	-	215,000	-	215,000
Investments	1,375	17,427	91,342	110,144
Current Assets	91,366	3,555	62,322	157,243
Current Liabilities	(1,580)	-	-	(1,580)
Net assets at 31 Dec 2025	<u>91,161</u>	<u>235,982</u>	<u>153,664</u>	<u>480,807</u>

Newhaven Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

Page 17.

13 Analysis of Net Assets Among Funds (cont.)	2024	2024	2024	2024
	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	-	215,000	-	215,000
Investments	8,688	14,767	79,473	102,928
Current Assets	69,855	5,649	73,650	149,154
Current Liabilities	(2,147)	-	-	(2,147)
Net assets at 31 Dec 2024	76,396	235,416	153,123	464,935

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 2025	At 1 Jan. 2025	Income	Expenditure	Net gains/losses on investments & transfers	At 31 Dec. 2025
	£	£	£	£	£
Restricted funds					
Administrator Fund	-	10,000	(2,022)	-	7,978
Development Fund	80,090	1,965	-	4,363	86,418
Fabric Fund	-	-	-	-	-
Haven Fund	-	4,379	(905)	(500)	2,974
Orme Legacy fund	53,657	-	(4,731)	-	48,926
Youth worker fund	19,376	3,661	(15,669)	-	7,368
	153,123	20,005	(23,327)	3,863	153,664
Unrestricted funds					
Designated Manse fund	215,000	-	-	-	215,000
Designated Weller Bequest fund	15,808	-	(393)	1,267	16,682
Designated Maintenance of Ministry fund	163	1,000	(1,044)	-	119
Designated Ministers fund	2,383	-	-	-	2,383
Designated Toddlers fund	1,588	2,929	(1,355)	(2,000)	1,162
Designated Café fund	-	34,222	(41,593)	7,371	-
Designated Flower fund	168	448	(286)	-	330
Designated New Church Steering Group Fund	306	-	-	-	306
General fund	76,396	102,188	(84,138)	(3,285)	91,161
	311,812	140,787	(128,809)	3,353	327,143
Total funds 2025	464,935	160,792	(152,136)	7,216	480,807

Transfers in the year were £2,000 from the Toddlers fund and £500 from the Haven fund to General funds, and transfers from the General fund to Fabric £5,490 and to the Café Fund of £7,371 to bring both those funds to £nil at year-end.

Transfers in 2024 were £3,500 from the Toddlers Fund to General Funds and a net transfer of £9,172 from General Funds to the Café Fund to bring the closing balance on the café fund to £nil at year-end.

Net gains/(losses) on investments in 2025 were gains of £1,487 to the Fabric fund, £4,363 to the Development fund, £1,266 to the Designated Weller Bequest fund and £100 to the General fund, giving a total gain of £7,216.

Net gains/(losses) on investments in 2024 were gains of £1,566 to the Fabric fund, £4,452 to the Development fund, £1,393 to the Designated Weller Bequest fund and £110 to the General fund, giving a total gain of £7,521.

Newhaven Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

Page 18.

15 Movements in Funds (cont.)	At 1 Jan. 2024	Income	Expenditure	Net	At 31 Dec. 2024
				gains/losses on investments & transfers	
Compartives 2024	£	£	£	£	£
Restricted funds					
Fabric Fund	572	536	(10,662)	9,554	-
Development Fund	80,517	1,853	(6,732)	4,452	80,090
Orme Legacy fund	57,539	-	(3,882)	-	53,657
Youth worker fund	20,865	24,912	(26,401)	-	19,376
	<u>159,493</u>	<u>27,301</u>	<u>(47,677)</u>	<u>14,006</u>	<u>153,123</u>
Unrestricted funds					
Designated Manse fund	215,000	-	-	-	215,000
Designated Weller Bequest fund	14,772	-	(357)	1,393	15,808
Designated Maintenance of Ministry fund	163	-	-	-	163
Designated Ministers fund	2,383	-	-	-	2,383
Designated Toddlers fund	3,606	2,382	(900)	(3,500)	1,588
Designated Café fund	-	31,400	(40,572)	9,172	-
Designated Flower fund	213	222	(267)	-	168
Designated New Church Steering Group Fund	400	-	(94)	-	306
General fund	85,857	78,774	(74,685)	(13,550)	76,396
	<u>322,394</u>	<u>112,778</u>	<u>(116,875)</u>	<u>(6,485)</u>	<u>311,812</u>
Total funds 2024	<u><u>481,887</u></u>	<u><u>140,079</u></u>	<u><u>(164,552)</u></u>	<u><u>7,521</u></u>	<u><u>464,935</u></u>

Purposes of Restricted Funds

Fabric Fund: This is a fund for repairs and maintenance to the fabric of the church and manse.

Development Fund: This is a fund to be used for any activity, project or item which the Kirk Session considers to be consistent with Newhaven Church's mission statement of 'serving Christ, each other and the community'. Items considered to be the usual running expenses of the Church premises would be specifically excluded.

Orme Legacy fund: This fund was set up with a legacy from Georgie Orme, and is to be used to support the Café and the youth work of the church.

Haven Fund: The Haven has been brought within the Church's Accounts this year. The fund is to support the work of the Haven.

Administrator Fund: A donation was given to support the employment of an administrator for the Church.

Youth Worker Fund: this fund is for the salary and expenses costs of this post.

Purposes of Designated Funds

Manse Fund: This fund represents the cost of the manse owned by the congregation.

Weller Bequest Fund: This fund provides income from a bequest designated for social activities such as congregational meals.

Maintenance of Ministry Fund: This fund is designated for the Minister to buy books and preaching materials.

Minister's Fund: This fund comprises income from a bequest. This is designated for the exclusive use of the minister to allocate at his discretion for those in financial need.

Flower fund: This fund is to be used to purchase flowers for the church.

The Toddlers Fund: This fund is to finance the weekly toddlers group, to receive subscriptions and to provide for the purchase of toys and equipment.

The New Steering Group Fund is set up to progress working together with North Leith and South Leith Parish churches.

The Café Fund: This fund is designated for the operation of the café as an outreach venture.

Newhaven Church of Scotland, Edinburgh
Notes forming part of the financial statements
for the year ended 31 December 2025

Page 19.

16 Collections for Third Parties	2025	2024
	£	£
Erskine Hospital	170	200
Siloam Christian Ministries	420	270
Tearfund	266	550
Bethany Christian Trust	1,422	430
Christian Aid & Kampi Disabled Children's Trust	760	-
St Columba's Hospice	1,400	-
Other third party collections	595	300
	<u>5,033</u>	<u>1,750</u>

Donations of £100 each were also given to the RNLI, the Red Cross and the Salvation Army from the Haven Fund.

Appendix

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

	2025 £	2024 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>-</u>	<u>-</u>
Market value of Balances at 31 December	<u>-</u>	<u>-</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>46</u>	<u>44</u>
<u>TEMPORARY FUNDS</u>		
Debit Balance at 31 December	<u>(4)</u>	<u>(4)</u>