

Redeemer Church Edinburgh

Scotland · Charity number SC050017

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-03-09
Register	View on the OSCR register

Contact

Address	64 Bridge Road Colinton EH13 0LQ
Website	https://redeemeredinburgh.org/

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Our church exists to glorify God through our Christian work and witness in the Edinburgh area, serving the local community in south-west Edinburgh. We do this by preaching the good news about Jesus, calling people to faith in him, baptising and making disciples by teaching them to obey all that God has commanded us

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

Objectives: The Church's purpose is the advancement of the Christian religion in Scotland and the world for the public benefit through the maintenance in Edinburgh of a body of Christian believers founded on the Basis of Faith and engaged in serving God through worship, discipling, pastoral care and outreach which will include: 1 the support of Christian work and ministry through the work of other Christian churches and fellowships by the provision of personnel, financial and technical support for Christian ministry and mission worldwide. 2 the promotion of education for the public benefit, particularly in the understanding of the evangelical reformed Christian religion by making grants to support institutions or colleges engaged in training students for work or ministry and awarding bursaries to students undertaking such training and offering grants to support those engaged in Bible teaching throughout the world and those engaged in training others to undertake Bible teaching. 3 the translation, publication or distribution of the Scriptures or evangelical Christian literature and the support of those engaged in such work. 4 the relief of poverty and suffering for the public benefit by making grants to non-governmental organisations working to relieve poverty both locally in Edinburgh and elsewhere throughout the world and to individuals suffering poverty or financial hardship. and 5 to carry on or support other charitable work or purposes within the definition of charitable purposes or objectives under Charity Law insofar as such work and purposes are not inconsistent with those

set out in paragraphs 1, 2, 3 and 4.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£233,823	£147,493	-	2
2024-08-31	£225,634	£115,608	-	2
2023-08-31	£131,464	£128,036	-	2
2022-08-31	£127,590	£101,058	-	2
2021-08-31	£75,437	£30,635	-	2

Redeemer Church Edinburgh

Scotland - Charity number SC050017

Accounts

Scottish Charity No: SC050017

Redeemer Church Edinburgh
Scottish Charitable Incorporated Organisation (SCIO)

Trustees' Report and Financial Statements
For the year ended 31 August 2025

Redeemer Church Edinburgh

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Redeemer Church Edinburgh

Report of the Trustees for the year ended 31 August 2025

The Trustees present their report and the financial statements of the charity for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Governing document

Redeemer Church Edinburgh was registered on 9 March 2020 as a Scottish Charitable Incorporated Organisation with the Office of the Scottish Charity Regulator under charity number SC050017.

The Church is governed by a Constitution and the Trustees have no liability to pay any sums to help to meet the debts or other liabilities if it is wound up.

Charitable objectives

The Church's purpose is the advancement of the Christian religion in Scotland and the world for the public benefit through the maintenance in Edinburgh of a body of Christian believers founded on the Basis of Faith and engaged in serving God through worship, discipling, pastoral care and outreach.

Basis of Faith

The Church's Basis of Faith requires acceptance of the Holy Bible, comprising the scriptures of the Old and New Testaments, as the inspired Word of God and the supreme authority in matters of faith and life. In explanation and clarification of this acceptance, but not in dilution thereof:

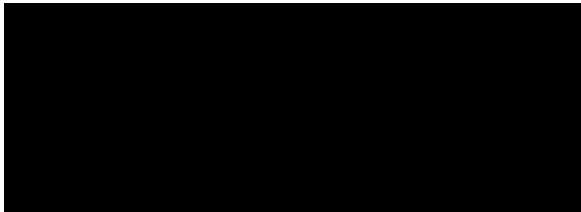
- As a confessional church, the Church takes the Westminster Confession of Faith as its subordinate standard for the purposes of stating what the Church believes the Bible to teach on the matters addressed in the Confession.
- The Elders may by Special Resolution from time to time adopt and amend an Ethos Statement further clarifying the Church's understanding of the teaching of the Holy Bible and of the Westminster Confession of Faith.

Public benefit

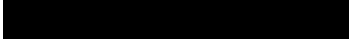
The Church provides direct public benefit by fulfilling its charitable purpose of the advancement of religion through worship, discipling, pastoral care and outreach.

The Church provides indirect public benefit by:

- Providing education in the Christian faith; and
- Organising for communicant members to be involved in activities directly relieving poverty and distress.



Independent Examiner



Innes & Partners Limited
Chartered Certified Accountants and Statutory Auditors
9 Ardross Street
Inverness
IV3 5NN

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

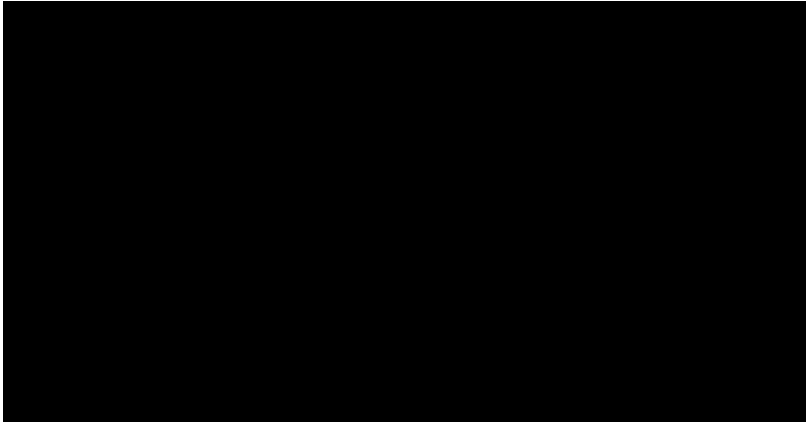
Kingdom Bank
Media House
Padge Road
Beeston
Nottingham
NG9 2RS

Redeemer Church Edinburgh

Report of the Trustees for the year ended 31 August 2025

Trustees

The Trustees are the Elders of the Church, and those who served during the period and to the date of this report are listed below:



Recruitment and appointment of Trustees

Appointment of Trustees is solely by resolution of not less than 75% of the Trustees in office from time to time. To be appointed as a Trustee a person must (a) be male and aged 18 or over; (b) must not be disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005 as amended, consolidated and re-enacted from time to time; (c) must confirm his personal acceptance of the Basis of Faith to the satisfaction of the Trustees. The minimum number of Trustees is three.

Trustees' induction and training

Newly appointed Trustees will have the opportunity to discuss the work of the Church with Trustees to acquaint themselves with the activities of the Church. Trustees will seek opportunities for appropriate ongoing training in their role.

Organisational structure

The Trustees meet fortnightly, or more frequently as needs be, and are responsible for the strategic direction and policy of the Church. A scheme of delegation is in place and day to day responsibility for the running of the Church rests with the Trustees and principal office bearers.

Property

The title deeds to the property are held in the name of the church.

Risk management

The Trustees are responsible for identifying the major risks faced by the Church and for determining the appropriate course of action to manage those risks. A Risk Register is maintained by Trustees and reviewed annually. Appropriate insurance cover is in place for risks relating to property, employees and liability cover.

The principal risks, and plans and strategies for mitigating these are around the areas of:

- Serious staff illness which is mitigated by ensuring the Church employs more than one person capable of conducting a church service. Elders and guest speakers may also lead or preach as required.
- Loss of a central building and place of worship which is mitigated by the successful acquisition of the church building in 2025. The leadership frequently considers congregational size and requirements.
- Loss of vision which is mitigated by maintaining clarity of the vision underlying activities.
- Significant weakening of the current level of governance controls which is mitigated by the use of specialist advisers and regular review against best practice.
- Significant loss of donation income which is mitigated by regular communication of vision and financial needs to supporters and monitored by management accounts.

Redeemer Church Edinburgh

Report of the Trustees for the year ended 31 August 2025

Achievements and performance

The Trustees are pleased to report the continuation of the Church's gospel work during 2025.

Principal activities

The principal activities of the Church are public worship, the spiritual development of its communicant members, and the mission to tell others the good news of Jesus Christ. The vision of the Church is being a local church in the heart of Colinton with a passion for the good news of Jesus.

Public worship

There are typically two services each Sunday at 10.30am and 6:30pm. Attendance at the morning services is around 90, including 30 children. Additional services are held at Christmas and Easter.

Spiritual development

Apart from Sunday services and the preaching of God's Word, small groups meeting in homes and called "Growth Groups" are the principal method of providing discipleship, accountability and spiritual care. The Trustees' vision is that all members of the congregation are part of a Growth Group as far as possible.

The Church provides a full educational programme for children. Groups for children from age two through to teenagers meet during the 10.30am Sunday service for Bible teaching, games and activities. A crèche for younger children meets during the 10.30am morning service.

Outreach

The Church has a number of gospel partners at home and abroad which it supports through prayer, regular contact and other practical support. The local community are also invited to festival services. The Church offers a coffee morning for senior people called "Coffee, Cake & Company" which meets on Mondays and a toddlers' group "Tea & Tots" which meets on Thursdays. The Church also offers courses exploring the Christian faith. A Christmas craft evening and a community ceilidh were both held successfully during the year.

Training future leaders

The Church is committed to training gospel workers through our leader in training programme. The Church currently has one leader in training.

Contribution of volunteers

A valuable contribution is made by volunteers who assist the Trustees in the delivery of activities. Each week volunteers serve to support the church services and activities. They serve in a variety of ways from set-up and playing in the band to leading children's work. Additional volunteers support the mid-week activities of the Church. The Church remains committed to recruiting more volunteers to assist in a range of activities across the organisation.

Church building

As set out in last year's report, the Church is very grateful that in March 2024 the long-term security of the church building in Colinton was secured when a like-minded gospel partner purchased the building. Subsequent to this, the Church received donations from the congregation and an external organisation and received mortgage funding from Kingdom Bank to finance the project. On 31 January 2025 the Church successfully completed the purchase of the church building. This well-known building is a strategic asset in the heart of the local community in which the Church serves. The Church is grateful for partnerships with external organisations and donations from the Congregation that enabled this transaction to complete.

Financial review

Principal funding sources

The principal funding source for the Church is donations by Trustees, communicant members and adherents, along with the associated Gift Aid.

Redeemer Church Edinburgh

Report of the Trustees for the year ended 31 August 2025

Financial review (cont'd)

Financial results

The General Fund, an unrestricted fund for the general purposes of the Church, received donations of £135,216 (2024: £142,439) during the year. The balance on the General Fund at the year end was £92,124 (2024: £106,395).

The Designated Manse Support Fund is an unrestricted fund for the cost of the manse for the minister which received donations of £4,200 (2024: £6,750) during the year. The balance on the Designated Manse Support Fund at the year end was £nil (2024: £nil).

The Property fund is a restricted fund for the future acquisition and development of the church building. The balance on the Restricted Property Fund at the year end was £nil (2024: £76,445).

The charity's total funds at the year end amount to £271,118 (2024: £184,788).

Reserves policy

Unrestricted funds are described in note 14 of the accounts.

- The General Fund has a balance of £92,124 (2024: £106,395).
- The Designated Manse Support Fund has a balance of £nil (2024: £nil). Money is set aside each year to cover the cost of the rent and council tax of the manse.
- The Designated Assets Fund has a balance of £178,994 (2024: £1,948), which represents the net book value of the fixed assets held by the church less the value of the mortgage.
- The Restricted Property fund has a balance of £nil (2024: £76,445). Money specifically donated for the cost of acquiring and developing a church building.

It is the aim of the church to maintain unrestricted general funds at a level that equates to approximately 3 months of unrestricted expenditure. The charity's unrestricted general reserves amounted to £92,124 (2024: £184,788) which is above the required level.

Going Concern

Trustees have concluded that it is appropriate to prepare the accounts on a going concern basis. A detailed four year cash and Income & Expenditure budget has been prepared which demonstrates that the charity is budgeted to operate at broadly break-even over the upcoming and three subsequent financial years assuming small congregational growth and without significant recourse to brought forward reserves in the General Fund. The major risk in the assumptions made in preparing the budget is in the assumption that congregational donations will continue to hold up and rise to meet increased levels of assumed donations.

Grant making policy

The Church makes grants to individuals and organisations in accordance with the Constitution and in fulfilment of its charitable objectives. These are disclosed in note 9 to the accounts.

Remuneration

The Church sets remuneration for key management personnel by reference to external benchmarking.

Plans for the future

The Church will continue to give specific focus to its principal activities of public worship, the spiritual development of its members, and the mission to tell others the good news of Jesus Christ.

Redeemer Church Edinburgh

Report of the Trustees for the year ended 31 August 2025

Trustees' responsibilities

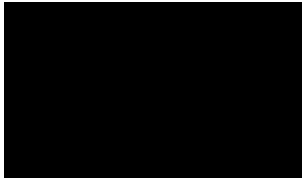
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give 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 year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the church's financial position and enable the Trustees 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). The Trustees are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 08th January 2026 and signed on their behalf by:



Trustee

Redeemer Church Edinburgh

Report of the Independent Examiner to the Trustees for the year ended 31 August 2025

I report on the accounts of the church for the year ended 31 August 2025 which are set out on pages 7 to 15.

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's 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.

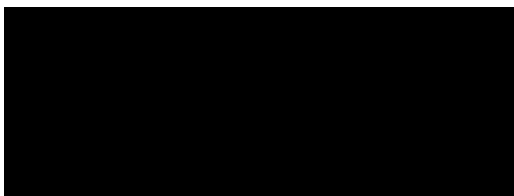
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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 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 in 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.



Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date: 08th January 2026

Redeemer Church Edinburgh

Statement of Financial Activities for the year ended 31 August 2025

	Notes	Unrestricted			2025 Total £	Unrestricted		2024 Total £
		General fund £	Designated funds £	Restricted funds £		General fund £	Designated funds £	
Income and endowments from:								
Donations and legacies	2	131,461	4,200	93,250	228,911	142,439	6,750	225,634
Income from investments	3	3,755	-	1,157	4,912	-	-	-
Total income and endowments		135,216	4,200	94,407	233,823	142,439	6,750	225,634
Expenditure on:								
Charitable activities	4	129,077	6,148	12,268	147,493	95,307	20,301	115,608
Total expenditure		129,077	6,148	12,268	147,493	95,307	20,301	115,608
Net income/(expenditure)		6,139	(1,948)	82,139	86,330	47,132	(13,551)	110,026
Transfers between funds	14	(20,410)	178,994	(158,584)	-	(11,603)	11,603	-
Net movement in funds		(14,271)	177,046	(76,445)	86,330	35,529	(1,948)	110,026
Reconciliation of funds:								
Total funds brought forward		106,395	1,948	76,445	184,788	70,866	3,896	74,762
Total funds carried forward	14	92,124	178,994	-	271,118	106,395	1,948	184,788
Represented by:								
Unrestricted fund	14							
<i>General</i>		92,124	-	-	92,124	106,395	-	106,395
Designated funds	14							
<i>Designated assets</i>		-	178,994	-	178,994	-	1,948	1,948
<i>Designated manse support</i>		-	-	-	-	-	-	-
Restricted funds	15							
<i>Property</i>		-	-	-	-	-	-	76,445
Total funds		92,124	178,994	-	271,118	106,395	1,948	184,788

All income and expenditure derive from continuing activities.

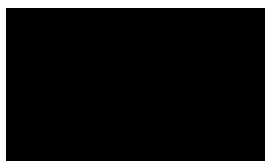
The notes on pages 9 to 15 form part of these financial statements.

Redeemer Church Edinburgh

Statement of Financial Position as at 31 August 2025

	Notes	Unrestricted			2025	2024
		General fund £	Designated funds £	Restricted funds £	Total £	Total £
Fixed assets						
Tangible assets	10	-	384,580	-	384,580	1,948
Total fixed assets		-	384,580	-	384,580	1,948
Current assets						
Debtors	11	9,017	-	-	9,017	20,049
Cash at bank and in hand		104,396	-	-	104,396	166,151
		113,413	-	-	113,413	186,200
Creditors: falling due within one year	12	(21,289)	(2,361)	-	(23,650)	(3,360)
Net current assets		92,124	(2,361)	-	89,763	182,840
Total assets less current liabilities		92,124	382,219	-	474,343	184,788
Creditors: falling due after one year	16	-	(203,225)	-	(203,225)	(805,595)
Net assets		92,124	178,994	-	271,118	184,788
Funds of the charity:						
Unrestricted fund	14					
General		92,124	-	-	92,124	106,395
Designated funds	14					
Designated assets		-	178,994	-	178,994	1,948
Designated manse support		-	-	-	-	-
Restricted funds	15					
Property		-	-	-	-	76,445
Total charity funds		92,124	178,994	-	271,118	184,788

The financial statements on pages 9 to 15 were approved by the Trustees on 08th January 2026 and signed on their behalf by the undernoted:



Trustee

The notes on pages 9 to 15 form part of these financial statements.

Redeemer Church Edinburgh

Notes to the Financial Statements for the year ended 31 August 2025

1. Accounting policies

Basis of preparation and assessment of going concern

Redeemer Church Edinburgh is a registered charity in Scotland. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are included in the trustees' report on pages 1 – 5.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, 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) and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

Fund accounting

Unrestricted funds are available for use at the discretion of Trustees in furtherance of the general objectives of the Church.

Designated funds are unrestricted funds earmarked by Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure by the terms on which Trustees solicited donations or by restrictions imposed by the donor.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Redeemer Church Edinburgh

Notes to the Financial Statements for the year ended 31 August 2025

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Other expenditure represents those items not falling into the categories above.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Donated services and facilities

Donated professional services and donated facilities are recognized as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of 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.

Tangible fixed assets

Fixed assets are capitalised at cost where the value is greater than £1,000. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the costs, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	20% per annum straight line
Buildings	2% per annum straight line

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Pensions

Employees of the charity are entitled to join a defined contribution pension scheme. The church's contribution is restricted to the contributions disclosed in note 5. The costs of the defined contribution scheme are included within charitable expenditure.

Redeemer Church Edinburgh

Notes to the financial statements for the year ended 31 August 2025

2. Income from donations and legacies

	Unrestricted			2025 Total	Unrestricted		
	General fund	Designated funds	Restricted funds		General fund	Designated funds	2024 Total
	£	£	£	£	£	£	£
Donations	110,982	4,200	22,500	137,682	123,209	6,750	193,624
Gift Aid	20,479	-	750	21,229	19,230	-	32,010
Grants	-	-	70,000	70,000	-	-	-
	131,461	4,200	93,250	228,911	142,439	6,750	225,634

3. Income from investments

	Unrestricted			2025 Total	Unrestricted		
	General fund	Designated funds	Restricted funds		General fund	Designated funds	2024 Total
	£	£	£	£	£	£	£
Interest	1,463	-	1,157	2,620	-	-	-
Rental income	2,292	-	-	2,292	-	-	-
	3,755	-	1,157	4,912	-	-	-

4. Analysis of expenditure on charitable activities

Activity	Governance costs	Staff costs	Other direct costs	2025 Total
	£	£	£	£
Local ministries	-	69,170	4,650	73,820
National ministries	-	-	3,700	3,700
Governance costs	20,533	-	49,440	69,973
	20,533	69,170	57,790	147,493
	<i>(Note 5)</i>	<i>(Note 6)</i>	<i>(Note 7)</i>	
Of which:				
Relating to general fund	20,533	69,170	39,374	129,077
Related to designated funds	-	-	6,148	6,148
Relating to restricted funds	-	-	12,268	12,268
	Governance costs	Staff costs	Other direct costs	2024 Total
	£	£	£	£
Local ministries	-	49,351	-	49,351
National ministries	-	-	1,700	1,700
Governance costs	12,917	-	51,640	64,557
	12,917	49,351	53,340	115,608
	<i>(Note 5)</i>	<i>(Note 6)</i>	<i>(Note 7)</i>	
Of which:				
Relating to general fund	12,917	49,351	33,039	95,307
Related to designated funds	-	-	20,301	20,301

5. Governance costs

	Unrestricted			2025 Total	Unrestricted		
	General fund	Designated funds	Restricted funds		General fund	Designated funds	2024 Total
	£	£	£	£	£	£	£
Accountancy costs	1,918	-	-	1,918	2,390	-	2,390
Payroll costs	816	-	-	816	792	-	792
Other professional fees	17,799	-	-	17,799	9,735	-	9,735
	20,533	-	-	20,533	12,917	-	12,917

Redeemer Church Edinburgh

Notes to the financial statements for the year ended 31 August 2025

6. Analysis of staff costs

	2025	2024
	£	£
Wages and salaries	67,319	47,264
Defined contribution pension costs	1,851	2,087
	69,170	49,351

The average number of employees by head count during the year was 2 (2024: 2).

No employee received remuneration of more than £60,000 during the year (2024: nil).

The charity operates a defined contribution pension plan for all its permanent employees to which the charity contributes 6% of annual salary. The amount recognised as an expenses in the year was £1,851 (2024: £2,087).

Key Management Personnel (see page 2) remuneration totalled £69,170 (2024: £49,351).

7. Other direct costs

	Unrestricted			2025 Total £	2024 Total £
	General fund £	Designated funds £	Restricted funds £		
Local ministries					
Financial support	3,650	-	-	3,650	-
Community Support	1,000	-	-	1,000	-
	4,650	-	-	4,650	-
National & Overseas ministries					
Mission national partners	3,700	-	-	3,700	1,700
	3,700	-	-	3,700	1,700
Property and resources					
Church rental	2,105	-	-	2,105	17,977
Church building utilities	4,745	-	-	4,745	3,037
Church building routine maintenance	3,028	-	-	3,028	6,148
Manse rental	10,100	4,200	-	14,300	15,600
Manse council tax	2,309	-	-	2,309	2,753
Running expenses	2,599	-	-	2,599	1,339
Conferences	378	-	-	378	-
Events expenses	1,446	-	-	1,446	-
Insurance	1,927	-	-	1,927	2,096
Equipment	2,387	-	-	2,387	742
Depreciation	-	1,948	4,543	6,491	1,948
Interest on mortgage	-	-	7,725	7,725	-
	31,024	6,148	12,268	49,440	51,640
Total other direct costs	39,374	6,148	12,268	57,790	53,340

8. Transactions with Trustees and related parties

██████████ was employed as Minister of the church and also served as a Trustee during the year. During the year he received £52,133 (2024: £35,571) as salary and £1,496 (2024: £1,760) as pension contributions. These are in relation to his position as Minister.

██████████ was employed as Minister in Training of the church and also served as a Trustee during the year. During the year he received £15,186 (2024: £6,821) as salary and £355 (2024: £191) as pension contributions. These are in relation to his position as Minister in Training.

No other Trustees received remuneration or reimbursement of expenses for their position as Trustees during the year.

The aggregate value of unconditional donations made by Trustees was £18,280 (2024: £38,480).

Redeemer Church Edinburgh

Notes to the financial statements for the year ended 31 August 2025

9. Gifts and donations

National Ministries, per note 7, comprises donations and grants made to individuals and organisations whose purposes fall within the objects of the church. Donations made to organisations and individuals in the year totalled £3,700 (2024: £1,700), as follows: UCCF (██████████) £1,700 (2024: £1,700), SASRA £1,000 (2024: £nil) and Scripture Union £1,000 (2024: £nil).

10. Tangible fixed assets

	Church Building	Equipment	Total
	£	£	£
Cost			
At 1 September 2024	-	9,740	9,740
Additions	389,123	-	389,123
At 31 August 2025	389,123	9,740	398,863
Depreciation			
At 1 September 2024	-	7,792	7,792
Charge for the year	4,543	1,948	6,491
At 31 August 2025	4,543	9,740	14,283
Net book value			
At 31 August 2025	384,580	-	384,580
At 31 August 2024	-	1,948	1,948

11. Debtors

	Unrestricted			2025 Total	Unrestricted			2024 Total
	General fund	Designated funds	Restricted funds		General fund	Designated funds	Restricted funds	
	£	£	£	£	£	£	£	£
Prepayments	2,395	-	-	2,395	1,596	-	-	1,596
Gift Aid due	5,272	-	-	5,272	4,323	-	12,780	17,103
Other Debtors	1,350	-	-	1,350	1,350	-	-	1,350
	9,017	-	-	9,017	7,269	-	12,780	20,049

12. Creditors: falling due within one year

	Unrestricted			2025 Total	Unrestricted			2024 Total
	General fund	Designated funds	Restricted funds		General fund	Designated funds	Restricted funds	
	£	£	£	£	£	£	£	£
Loans	-	2,361	-	2,361	-	-	-	-
Social security and other taxes	1,386	-	-	1,386	600	-	-	600
Accrued expenses	16,695	-	-	16,695	2,760	-	-	2,760
Deferred income	3,208	-	-	3,208	-	-	-	-
	21,289	2,361	-	23,650	3,360	-	-	3,360

Deferred Income

	Balance at 01.09.2024	Received in year	Released in year	Balance at 31.08.2025	For release within 1 Year
	£	£	£	£	£
Rental income	-	5,500	(2,292)	3,208	3,208
	-	5,500	(2,292)	3,208	3,208

13. Creditors: falling due after one year

	Unrestricted			Total	Unrestricted			Total
	General fund	Designated funds	Restricted funds		General fund	Designated funds	Restricted funds	
	£	£	£	£	£	£	£	
Loans	-	203,225	-	203,225	-	-	-	-
	-	203,225	-	203,225	-	-	-	-

Redeemer Church Edinburgh

Notes to the financial statements for the year ended 31 August 2025

14. Analysis of Net Assets Among Funds	Unrestricted				Unrestricted			
	General fund	Designated funds	Restricted funds	2025 Total	General fund	Designated funds	Restricted funds	2024 Total
	£	£	£	£	£	£	£	£
Fixed Assets	-	384,580	-	384,580	-	1,948	-	1,948
Current Assets	113,413	-	-	113,413	109,755	-	76,445	186,200
Current Liabilities	(21,289)	(2,361)	-	(23,650)	(3,360)	-	-	(3,360)
Long Term Liabilities	-	(203,225)	-	(203,225)	-	-	-	-
	92,124	178,994	-	271,118	106,395	1,948	76,445	184,788

15. Operating lease commitments	2025	2024
The following operating lease payments are committed to be paid:	£	£
Within one year	-	520
Between one and 5 years	-	1,820
	-	2,340

The prior year lease relates to the premises at 64 Bridge Road, Colinton, Edinburgh.

16. Unrestricted funds	Balance at 01.09.24	Income	Expenditure	Transfers	Balance at 31.08.25
	£	£	£	£	£
General fund	106,395	135,216	(129,077)	(20,410)	92,124
Designated funds					
Designated assets	1,948	-	(1,948)	178,994	178,994
Designated manse support	-	4,200	(4,200)	-	-
	1,948	4,200	(6,148)	178,994	178,994
Total unrestricted funds	108,343	139,416	(135,225)	158,584	271,118

	Balance at 01.09.23	Income	Expenditure	Transfers	Balance at 31.08.24
	£	£	£	£	£
General fund	70,866	142,439	(95,307)	(11,603)	106,395
Designated funds					
Designated assets	3,896	-	(1,948)	-	1,948
Designated manse support	-	6,750	(18,353)	11,603	-
	3,896	6,750	(20,301)	11,603	1,948
Total unrestricted funds	74,762	149,189	(115,608)	-	108,343

Explanation of funds

The General fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Designated assets fund encompasses the net book value of the fixed assets held by the church net of any borrowings.

The Designated manse support fund encompasses income ring fenced for the manse.

Redeemer Church Edinburgh

Notes to the financial statements for the period ended 31 August 2025

17. Restricted funds	Balance at	Income	Expenditure	Transfers	Balance at
	01.09.24				31.08.25
	£	£	£	£	£
Property	76,445	94,407	(12,268)	(158,584)	-
Total restricted funds	76,445	94,407	(12,268)	(158,584)	-

Restricted funds	Balance at	Income	Expenditure	Transfers	Balance at
	01.09.23				31.08.24
	£	£	£	£	£
Property	-	76,445	-	-	76,445
Total restricted funds	-	76,445	-	-	76,445

Explanation of funds

The Property fund represents funds raised for the future acquisition and development of church premises.

18. Fund transfers	Unrestricted			Restricted funds	2025 Total
	General fund	Designated funds			
	£	£	£	£	
From General fund to Designated asset fund	(20,410)	20,410	-	-	
From Restricted property fund to Designated assets fund	-	158,584	(158,584)	-	
	(20,410)	178,994	(158,584)	-	

The transfer of £20,410 from General fund to Designated assets fund relates to asset depreciation and mortgage payments on church building.

The transfer of £158,584 from the Restricted property fund to Designated asset fund relates to the acquisition of the church building in the year.