

**EDINBURGH BARCLAY VIEWFORTH
CHURCH OF SCOTLAND**



**Accrued (SORP Compliant) Accounts
for Year Ending
31 December 2025**

**Congregation No: 010010
Scottish Charity No: SC014757**

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Edinburgh Barclay Viewforth Church of Scotland

Trustees' Report

Year ended 31 December 2025

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 accounts 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 applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - Charities SORP (FRS 102).

Objectives and Activities

Barclay Viewforth's mission statement summarises our objectives: *making known God's love in Jesus Christ*, through our ministry and mission.

Sunday services are a central part of the church's life as we hear God's word and worship. Gathering together means we can build community and share fellowship, and our morning worship is also live-streamed. Evening services on the first Sunday of the month begin with a shared meal, and coffee and cake other weeks.

Children's clubs, 'Kingdom Kids', meet on Sunday mornings, with children joining the main congregation in the sanctuary for the first part of the service, and then going to their age-specific groups. In April we were sad to say goodbye to our Youth Worker, Rae Fujimori, who was moving away from Edinburgh to study. An experienced team of volunteers continue to lead the groups as we look for Rae's replacement. Their work is an invaluable contribution to our success as a multi-generational congregation.

Elaine Hogan, Barclay Viewforth's Pastoral Associate, works with Pastoral Assistant volunteers, providing care, fellowship and support to a range of people associated with the congregation. This is a practical demonstration of God's love and is greatly appreciated by those visited and helped. We celebrated, with Elaine, her ordination as an Ordained Local Minister, a role in which she now helps other local congregations.

We have a number of mission and fellowship groups. The Creative Group produced displays for the church railings on Barclay Place, during 2025 marking the seasons and special themes. Activities with a social and faith mix are the focus of the Afternoon Fellowship, with regular gatherings and popular Christmas and Burns lunches. On Tuesdays a 'drop in' at the church is a further opportunity for community engagement: hosting tourists, homeless folk and those in need of some company, with the offer of prayer.

We have a fortnightly Study Group, which has covered a range of topics, and other small groups meet for fellowship and bible study. As well as a monthly in-person Prayer Meeting, there is an online prayer time in other weeks.

In the autumn we ran an Alpha course and there is also community engagement through our football team, Barclay Viewforth United, part of the Edinburgh Churches Football Association (and runners up in the ECFA Cup Final this year). The weekly Carers and Toddlers group remains a good way to get to know new families, and our stall and children's activities at the Meadows Festival was very popular and a chance both to meet people and to speak about our faith.

Edinburgh Barclay Viewforth Church of Scotland
Trustees' Report (cont.)
Year ended 31 December 2025

Achievements and Performance

The number attending morning worship has remained around 100, and children and young families make up a substantial proportion of that number. Weekly take up of services on Youtube has continued at a steady 60-80 views each week. The Evening service attendance has varied, averaging around 20. In the Autumn we started a Sunday afternoon meeting for older teenagers on the same week as the Evening Service meal, so they could stay on for food and, if they wished, the service. It was encouraging to have the teens leading evening worship in early December. Other initiatives on Sunday evenings have been quarterly Prayer and Praise events and a St. Andrew's Day service with Scottish hymns.

Leading an evening service was one of a number of examples of encouraging the Barclay Viewforth teenagers into leadership roles - this included a Youth Alpha, held at the start of the year, which they led, and their work as volunteers in the Easter Holiday Club we ran jointly with other congregations at Polwarth Parish Church.

A range of topics has been covered in sermons, with our Minister, Rev David Clarkson, including a series covering the Nicene Creed in its 1700th anniversary year and looking at Luke's Gospel through paintings by a Glasgow Artist.

Special services at Christmas and Easter give us contact with larger numbers who are not regular worshippers, with Hot Cross Buns given away on Good Friday and 'Carols on the Steps' during Advent. A striking Christmas publicity card, with a local artist's painting of the building, helped grow the numbers at Christmas services with many visitors. We also used the delivery of those cards to send a copy of John's Gospel to every household in the parish - part of the wider 'Everyone Edinburgh' campaign, and funded from the North Merchiston Grant we received from Presbytery.

Our Music Team Leader, Rachel Walkinshaw, leads worship at both morning and evening services, with Michael Bonaventure, our organist, and the support of volunteer musicians and singers in the mornings. Occasional 'Jam Sessions' allow the wider congregation to get involved in Music, and Michael has started a series of Lunchtime Organ Concerts, sometimes with the help of other musicians - this represents another point of contact with the community.

One of our aims over this year has been to be more intentional in mission opportunities. This means, at special services and community activities, publicising a range of future events, allowing people to choose something with primarily social focus or, perhaps, an event that explores the Christian faith in more depth. While the teens' Sunday group and organ recitals were new initiatives in 2025, we did say goodbye to one long established Missional Group: Tollcross Community Pastors. TCP has, for many years, been a contact with local shopkeepers giving pastoral support, and helping build community. The work of that group, and its volunteers, was marked and celebrated at a service, and it was with sadness we saw such a valuable ministry draw to a close. As a congregation we recognise that activities and ministries will change with people's different gifts and calling. A revived outward mission and pastoral activity this year was the re-establishment of monthly services at the local Viewpoint Housing in Gillespie Crescent in the autumn, with an increasing number of regular attendees.

Edinburgh Barclay Viewforth Church of Scotland
Trustees' Report (cont.)
Year ended 31 December 2025

Achievements and Performance (cont.)

At the beginning of the year it looked as if a grouping with three neighbouring parishes (Craiglockhart, Polwarth and St Michael's) was likely, with the result that we would form a single parish under the Presbytery Plan. However, when it came to the required congregational votes, St Michael's rejected the proposal. In later discussions, which included Barclay Viewforth considering the addition of St Catherine's Argyle (a neighbouring congregation who had also not agreed a grouping), it became evident that an agreement with Craiglockhart would not be possible. Given the work that had been put into the grouping, and a number of successful initiatives where we had worked together, it would be fair to say there was surprise and disappointment at the outcome. So, as we move into 2026, we are exploring the shape of a future parish with Polwarth and St Catherine's as possible grouping partners.

The Grouping discussions used a great deal of our planning resources and, in the autumn, we took time to re-focus with a Congregational Conference based around the Church of Scotland's Vivid Vision, beginning with a time of Prayer and Worship and joined by members from Polwarth and St Catherine's. Celebrating church life, building community welcome, and prioritising the poor and marginalised were all emerging themes which we will be exploring further.

To end with a world church focus: we were able to join in marking the retirement, and return to the UK, of our missionary partners in South East Asia. We continue to support Jenga, a Christian charity based in Uganda. Jenga was one of the beneficiaries of the £1,844 the congregation raised for third parties during the year. For a week in November the Barclay Viewforth building was used as a sorting centre for the Blythswood Care's Shoebox Appeal, which this year sent Christmas gifts to Ukraine. It was good to be able to use our building in support of a Christian ministry, as we had also done during April, when Bethany Christian Trust used Barclay Viewforth as a daytime drop in centre for the homeless, tiding them over a month when their usual venue was not available.

We look forward to 2026, trusting that we will continue to see God's blessing in the life of our fellowship, and that we will find new ways to bless the wider community.

Edinburgh Barclay Viewforth Church of Scotland
Trustees' Report (cont.)
Year ended 31 December 2025
Financial Review

In 2025 offerings and the associated Gift Aid to General Fund showed a slight increase.

Regular giving by standing order or bank transfer accounted for 99% of the offerings. Gift aided offerings (including those given through GAYE or through organisations claiming the Gift Aid before gross payment to Barclay Viewforth) totalled 95% of all offerings. Morning service contactless giving by debit or credit card (which is the equivalent of the traditional 'collection plate') amounted to £750.

The Annual Thank Offering income was 82% of that in 2024.

The income from the use of premises by the community increased by 3% over 2024 but was still only 86% of the pre-pandemic level in 2019.

The income from the investments held in the Church of Scotland Investors Trust Growth and Income Funds and from the M&G Charifund were all increased from 2024. The drop in Restricted dividends was because of the sale of units in the previous year. Interest from bank saving accounts and that from Church of Scotland Investors Trust Deposit Funds was reduced from 2024 as a result of the drop in the bank rate. The General Fund investment income continued to support, with £150 per month, our missionary partners who worked with Interserve until the end of the year when their period of service came to an end.

The North Edinburgh and Castle Credit Union (trading as Castle Community Bank, 'CCB') one year fixed rate bond of £85,000, which had matured in 2024 was not reinvested but instead transferred to a CCB instant access bank account. This account received monthly interest totalling £2,191, and was closed in December in readiness for the start of the Lighting Project in January 2026. The CCB Unsubordinated Loan of £100,000 yielded £10,000 in the year, paid quarterly.

The increased use of the buildings meant that expenditure in a number of areas (such as consumables) also rose. The full year of the new gas contract resulted in a 14% rise in the cost of lighting and heating. Overall the General Fund had a deficit of £43,718 in 2025, which was less than the predicted £59,817.

The Reserve Development Fund investment income provided the funding for the employment of three part-time church workers.

The Fabric Fund as well as meeting advance expenditure for the Lighting Project, met the cost of the external painting of the church building and the extensive maintenance work required to the wall of the church building which backs on to the garden area of the next door bar.

The Benevolent Fund is funded by occasional donations. It continued to be used to support local vulnerable and homeless individuals.

Investment Policy and Performance

The primary purpose of the investments is to provide income to the various funds and, apart from the General Fund, is the principal or only source of regular income. The investment income of the Restricted Funds resource the charitable purposes of these funds as described in Note 15. The principal use of the Reserve/Development fund is to provide income for the continued employment of three part-time members of staff, the Pastoral Associate, the Youth Worker and Music Team Leader. Fabric Fund investments provide income towards the cost of the less routine items of maintenance which arise. The performance of the investments held was satisfactory in relation to the market.

Edinburgh Barclay Viewforth Church of Scotland
Trustees' Report (cont.)
Year ended 31 December 2025

Risk Management

Difficulty appointing key office bearers, given the substantial time commitment needed, is a risk to the future development of the congregation.

We are considering how best to implement succession planning and in particular will be aiming to divide the Treasurer's role into smaller constituent parts which may be shared. A start has been made on this with the engagement of Craiglockhart Financial Services to do day to day accounting and financial services.

Without an increase in regular giving our commitment to mission would have to be curtailed. The Finance Group and Session actively monitor the congregation's financial position.

We regularly encourage members of the congregation to review their financial giving as well as how they can most effectively use time and talents.

The Trustees have a duty to ensure that appropriate controls are in place to provide reasonable assurance against error and fraud.

Key controls are as follows:

- a requirement for dual authorisation for cheque and bank transfer payments and withdrawals.
- at least two individuals involved in the counting and recording of collections.
- financial summaries are made available to Elders, the Trustees, prior to each Session meeting, and Session authorisation and approval procedures are in place for financial or strategic decisions.
- appropriate liability and asset insurance policies are also in place.

Reserves Policy

The Trustees' policy regarding reserves is explained in Note 14.

At the year end the Church held unrestricted funds of £2,496,464 (2024: £2,438,667). A breakdown of the fund balances can be found in Note 14 where the purposes of the Designated and Restricted Funds are also given.

Those funds with reserves held mainly in investments rely on the income to meet their expenditure. In the case of the Reserve/Development Fund investment income funded the employment of part-time posts: a Pastoral Associate, a Music Team Leader and a Youth Worker. During 2025 we only employed a Youth Worker for three months, but the intention is to maintain the Fund at a level to allow it to cover the three posts through the year.

We aim to maintain the accessible amount at around three month's of funding. The accessible amount at the end of 2025 was unusually high due to funds having been released to meet anticipated exceptional expenditure at the beginning of 2026.

The church also held £36,087 (2024: £64,550) of restricted funds which have been provided for the purposes specified in Note 15.

Edinburgh Barclay Viewforth Church of Scotland

Trustees' Report (cont.)

Year ended 31 December 2025

Structure, Governance and Management

The congregation is a registered charity, number SC014757 and is administered in accordance with the terms of the Unitary Constitution 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 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. Certain responsibilities are delegated to the Finance Group and the Fabric Group as appropriate. On induction as an elder, members of the Kirk Session are briefed on their obligations as a Trustee, the constitution and their responsibilities as a charitable body. These matters are reinforced at the regular Session meetings. The Kirk Session, which under normal circumstances meets nine times a year, is responsible for spiritual affairs within the church.

Reference and Administrative Information

Trustees

Members of the Kirk Session

Miss Lindsey Anderson, Mr Stewart Anderson, Mr Ed Bain, Rev Dr David Clarkson, Mrs Elaine Coull, Mr John Coull, Mr David Craigie, Mrs Alison Edmondson, Mrs Katharine Ellis, Mr Mike Ellis, Mr Bill Gentleman, Mrs Jean Gordon, Mr Grant Douglas, Mr Chris Hogan, Mrs Elaine Hogan^, Mr Norman Jamieson, Miss Jean MacAulay, Mrs Margaret MacDonald Miss Helen Miller*, Mr Robert Miller, Mrs Kirsteen Milne, Dr Kingsley Nwafor, Mr Andrew Paterson, Mr John Ritchie, Mrs Elaine Rumney, Mr Moray Rumney, Mr Andrew Stephenson, Mr Stewart Tod, Dr Stephen Tweedie, Mrs Christine Wight.

^Resigned Nov 2025; *Deceased Oct 2025

Principal Office-bearers

Minister: Rev Dr David Clarkson

Session Clerk: Mr John Ritchie

Church Treasurer: Miss Janet A. B. Darling

Principal Office

1 Wright's Houses, Edinburgh EH10 4HR

Charity No: SC014757

Independent Examiner

Mrs Charlotte Tucker FCA

Prime Numbers

1 Lochrin Square, 92 Fountainbridge, Edinburgh EH3 9QA

Bankers

Bank of Scotland

426 Morningside Road, Edinburgh EH10 5QF

Edinburgh Barclay Viewforth Church of Scotland
Trustees' Report (cont.)
Year ended 31 December 2025

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,

..... J Ritchie

John Ritchie,
Session Clerk and Charity Trustee

Date 11 June 2026

Edinburgh Barclay Viewforth Church of Scotland
Independent Examiner's Report to the Trustees of Edinburgh Barclay Viewforth
Church of Scotland
Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 11 to 23.

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 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.

Charlotte R L Tucker

Mrs Charlotte Tucker FCA
Prime Numbers
1 Lochrin Square
92 Fountainbridge
Edinburgh
EH3 9QA

Date: 23 June 2026

Edinburgh Barclay Viewforth Church of Scotland
Statement of Financial Activities
Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	1	129,260	1,321	130,581	126,935	132	127,067
Charitable activities	2	6,555	6,156	12,711	1,722	—	1,722
Other trading activities	3	60,098	—	60,098	58,561	—	58,561
Investment income	4	79,517	1,700	81,217	82,572	3,447	86,019
Total Income		275,430	9,177	284,607	269,790	3,579	273,369
Expenditure on:	5						
Raising Funds		54	—	54	117	—	117
Charitable activities		338,786	38,291	377,077	285,572	7,234	292,806
Total Expenditure		338,840	38,291	377,131	285,689	7,234	292,923
Net income/(expenditure) before gains and losses on investments		(63,410)	(29,114)	(92,524)	(15,899)	(3,655)	(19,554)
Net gains/(losses) on investments		121,208	652	121,860	81,280	340	81,620
Net movement in funds		57,798	(28,462)	29,336	65,381	(3,315)	62,066
Reconciliation of funds:							
Total funds brought forward		2,438,666	64,549	2,503,215	2,373,285	67,864	2,441,149
Total funds carried forward		2,496,464	36,087	2,532,551	2,438,666	64,549	2,503,215

The church has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the church are classed as continuing. The notes on pages 15 to 23 form part of the financial statements.

Edinburgh Barclay Viewforth Church of Scotland

Balance Sheet at 31 December 2025

		Total Funds 2025	Total Funds 2024
	Note	£	£
Fixed Assets			
Tangible assets	8	495,000	495,000
Investments	9	<u>1,724,657</u>	<u>1,602,796</u>
Total Fixed Assets		2,219,657	2,097,796
Current Assets			
Debtors	10	13,292	14,718
Current asset investments		252,927	348,140
Bank and Cash		<u>52,246</u>	<u>47,523</u>
Total Current Assets		318,465	410,381
Liabilities	11		
Creditors falling due within one year		5,571	4,962
		<u>5,571</u>	<u>4,962</u>
Net Current Assets		312,894	405,419
Total Assets Less Current Liabilities		2,532,551	2,503,215
Net Assets	12	<u><u>2,532,551</u></u>	<u><u>2,503,215</u></u>
		£	£
The Funds of the Charity:	14		
Restricted Income Funds		36,087	64,549
Unrestricted Income funds		<u>2,496,464</u>	<u>2,438,666</u>
Total Charity Funds	14	<u><u>2,532,551</u></u>	<u><u>2,503,215</u></u>

The notes on pages 15 to 23 form part of these accounts.

The accounts were approved by the trustees on 8 June, 2026 and signed on their behalf by

J Ritchie

Session Clerk

Janet A B Darling

Treasurer

Edinburgh Barclay Viewforth Church of Scotland

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 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 Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and including the early adoption of the amendments to the standard issued on 2 February 2017 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

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.

Incoming resources

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.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

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 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.

Edinburgh Barclay Viewforth Church of Scotland

Year ended 31 December 2025

Accounting Policies (cont)

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

Heritable properties, consisting of the Barclay Viewforth Church, the Halls, the Church Officer's House, the Manse at 113, Meadowspot all in Edinburgh, are held by the Minister, Session Clerk, and the Treasurer as trustees on behalf of the Congregation of Barclay Viewforth Church.

No valuation has been obtained for the property at 113 Meadowspot which is recorded at cost.

Barclay Viewforth Church, the Halls and Church Officer's House are all one building. The Trustees have not obtained a valuation for this property and it is recorded at nil value.

Land and buildings owned by the church for the purpose of earning rental and/or capital appreciation are classified as investment properties. Investment properties are measured initially at cost and subsequently at fair value at the reporting date.

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.

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.

Financial instruments

Financial assets and liabilities that qualify as basic instruments, including trade and other receivables, cash and bank balances and investments in commercial paper, are initially recognised at transaction value and subsequently measured at their settlement value.

Other financial assets are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Taxation

Edinburgh Barclay Viewforth Church of Scotland 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.

Edinburgh Barclay Viewforth Church of Scotland
Notes forming part of the financial statements
for the Year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
1 Donations and Legacies						
Offerings and Donations	100,366	1,220	101,586	99,653	125	99,778
Tax recovered on Gift Aid	19,687	101	19,788	19,442	7	19,449
Legacies	—	—	—	7,500	—	7,500
Other	9,207	—	9,207	340	—	340
	<u>129,260</u>	<u>1,321</u>	<u>130,581</u>	<u>126,935</u>	<u>132</u>	<u>127,067</u>
2 Income from Charitable Activities						
N Merchiston Fund	1,850.000	—	1,850	—	—	—
Grant - Listed Places of Worship	4,704.805	5,914	10,619	1,722	—	1,722
Organ Recitals	—	242	242	—	—	—
	<u>6,555</u>	<u>6,156</u>	<u>12,711</u>	<u>1,722</u>	<u>—</u>	<u>1,722</u>
3 Income from Other Trading Activities						
Use of Premises	48,098	—	48,098	46,561	—	46,561
O2 Radio Mast Rental	12,000	—	12,000	12,000	—	12,000
	<u>60,098</u>	<u>—</u>	<u>60,098</u>	<u>58,561</u>	<u>—</u>	<u>58,561</u>
4 Investment income						
Dividends received	61,569	697	62,266	60,841	1,438	62,279
Deposit interest	17,948	1,003	18,951	21,731	2,009	23,740
	<u>79,517</u>	<u>1,700</u>	<u>81,217</u>	<u>82,572</u>	<u>3,447</u>	<u>86,019</u>
Total	<u>275,430</u>	<u>9,177</u>	<u>284,607</u>	<u>269,790</u>	<u>3,579</u>	<u>273,369</u>

Edinburgh Barclay Viewforth Church of Scotland
Notes forming part of the financial statements
for the Year ended 31 December 2025 (cont.)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
5 Analysis of Expenditure						
Raising Funds						
Give a Little Subscription	54	—	54	117	—	117
	<u>54</u>	<u>—</u>	<u>54</u>	<u>117</u>	<u>—</u>	<u>117</u>
Charitable Activities						
Give to Grow Allocation	112,336	—	112,336	101,095	—	101,095
Presbytery Dues	2,728	—	2,728	2,099	—	2,099
Minister's Expenses	2,267	—	2,267	2,193	—	2,193
Part-time Youth Worker	3,411	—	3,411	14,619	—	14,619
Part-time Pastoral Associate	17,854	—	17,854	17,302	—	17,302
Part-time Music Team Leader	13,734	—	13,734	11,263	—	11,263
Pulpit Supply	722	—	722	786	—	786
Other Salary Costs	24,858	—	24,858	23,797	—	23,797
Fabric Repairs & Maintenance	33,636	—	33,636	25,294	—	25,294
Council Tax (Manse & Church House)	6,798	—	6,798	6,303	—	6,303
Water Rates	3,549	—	3,549	2,867	—	2,867
Other Building Costs	55,122	—	55,122	48,416	—	48,416
Church Office Expenses	2,184	—	2,184	1,994	—	1,994
Licences, Fees, Subscriptions	3,378	—	3,378	3,184	—	3,184
Organ, Pianos & Music	1,251	34,500	35,751	1,623	720	2,343
Equipment	737	14	751	1,926	57	1,983
Outreach/Training/ Publicity/Pastoral Care	8,703	3,777	12,480	9,805	6,457	16,262
Lighting Upgrade Project	42,540	—	42,540	8,910	—	8,910
Other Expenses	2,978	—	2,978	2,096	—	2,096
	<u>338,786</u>	<u>38,291</u>	<u>377,077</u>	<u>285,572</u>	<u>7,234</u>	<u>292,806</u>
Total	<u>338,840</u>	<u>38,291</u>	<u>377,131</u>	<u>285,689</u>	<u>7,234</u>	<u>292,923</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

Support costs therefore relate wholly to that activity and have not been separately identified.

Costs of charitable activities include governance costs, being the Independent Examiner's fee of £500 (2024: £480)

Edinburgh Barclay Viewforth Church of Scotland
Notes forming part of the financial statements
for the Year ended 31 December 2025 (cont.)

	2025	2024
	£	£
6 Staff costs and numbers		
Salaries and wages	57,768	64,682
Employer's Pension Contributions	1,650	1,896
Payroll Expenses	439	404
Total	<u><u>59,857</u></u>	<u><u>66,982</u></u>

The charity operates a contribution scheme for the private pensions of some members of staff. The Charity's contribution is 3% of salary, paid direct to the pension provider. The pension cost charge payable by the charity to the scheme has been charged to the income and expenditure account and amounted to £1,650 (2024: £1,896). No contributions were outstanding at the year end (2024: £nil)

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

	2025	2024
	Number	Number
Part-time Youth Worker until 31 March 2025	1	1
Part-time Pastoral Associate	1	1
Administration	1	1
Music staff	2	2
Premises maintenance	1	1
	<u><u>6</u></u>	<u><u>6</u></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 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 5th and subsequent years £39,856

7 Trustee Remuneration and Related Party Transactions

The Manse Council Tax of £4,032 was paid on behalf of Rev David Clarkson, Minister and member of Session (2024: £3,738). The Rev David Clarkson received £ 2,267 in expenses (2024: £2,193).

The Church House Council Tax of £2,766 (2024: £2,565) was paid on behalf of Mr Chris Hogan, Church Officer and member of Session, who received £2,254 (2024: £2,195) in salary.

Mrs Elaine Hogan, Mr Hogan's wife who is a member of Session, for providing her services as part-time Pastoral Associate received £18,520 (2024: £18,224).

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 a total of £50,721 (2024: £52,420) was donated to the congregation by the Elders, the trustees, through their regular giving and Thank Offerings.

Edinburgh Barclay Viewforth Church of Scotland
Notes forming part of the financial statements
for the Year ended 31 December 2025 (cont.)

8 Tangible Fixed Assets

	Buildings	Total
Cost and Net Book Value	£	£
Represented at 31 December 2024	495,000	495,000
At 31 December 2025	<u>495,000</u>	<u>495,000</u>

No depreciation is charged because the trustees believe that the residual value of the building asset is in excess of cost.

9 Investments

	2025	2024
	£	£
Market value at 31 December 2024 & 2023	1,602,797	1,534,877
Disposal of Investments	—	(13,701)
Realised Gain/Loss on Investment Disposal	—	99
Unrealised net gain/(loss) on investments	121,860	81,522
Market value at 31 December 2025 & 2024	<u>1,724,657</u>	<u>1,602,797</u>
Investments at cost at 1 January 2025	1,093,438	1,106,810
Sale of Income Fund Units 2024 1,241;	—	(13,372)
Investments at cost at 31 December 2025	<u>1,093,438</u>	<u>1,093,438</u>

The following investments are held:

	No. of Units	Cost	Value at 31 December 2025
		£	£
C of S Investors Trust Growth Fund	128,193	402,240	881,968
C of S Investors Trust Income Fund	49,322	503,467	561,778
M&G Charifund Income Units	16,261	187,731	280,911
			<u>1,724,657</u>

The values of investments held by each of the funds listed in Note 14 were as follows:

	Value at 31 December 2025	Value at 31 December 2024
	£	£
Flower Fund	2,931	2,601
Jas. Hamilton SU Camp Fund	11,105	10,784
Fabric Fund	117,466	105,662
Reserve/Development Fund	1,245,096	1,162,767
Sunday School/Holiday Club	3,041	2,820
General Fund	345,018	318,163

Edinburgh Barclay Viewforth Church of Scotland
Notes forming part of the financial statements
for the Year ended 31 December 2025 cont.)

10 Debtors

Due within one year

	2025	2024
	£	£
Gift Aid Tax Refund Due	7,172	7,530
Other	6,120	7,188
	<u>13,292</u>	<u>14,718</u>

Due after a year

	2025	2024
	£	£
Subordinated Loan	100,000	100,000
	<u>100,000</u>	<u>100,000</u>

£100,000 Subordinated Debt with North Edinburgh & Castle Credit Union (trading as 'Castle Community Bank'). This Loan Note Instrument is repayable on 31 March 2033 (with an option to repay early on 31 March 2028) and pays an interest rate of 10%.

11 Creditors

Amounts falling due in less than one year:

	2025	2024
	£	£
Accruals	5,571	4,962
	<u>5,571</u>	<u>4,962</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	—	495,000	—	495,000
Investments	345,018	1,365,603	14,036	1,724,657
Current Assets	(37,158)	333,496	22,127	318,465
Current Liabilities	(4,896)	(599)	(76)	(5,571)
Net assets at 31 Dec 2025	<u>302,964</u>	<u>2,193,500</u>	<u>36,087</u>	<u>2,532,551</u>

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	—	495,000	—	495,000
Investments	318,163	1,271,248	13,385	1,602,796
Current Assets	5,594	353,047	51,740	410,381
Current Liabilities	(4,067)	(319)	(576)	(4,962)
Net assets at 31 Dec 2024	<u>319,690</u>	<u>2,118,976</u>	<u>64,549</u>	<u>2,503,215</u>

13 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.

Edinburgh Barclay Viewforth Church of Scotland
Notes forming part of the financial statements
for the Year ended 31 December 2025(cont.)

14 Movements in Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	Unrealised/ Realised Gain/(Loss) £	At 31 Dec 2025 £
Restricted funds						
Benevolent Fund	9,858	683	(2,296)	—	—	8,245
Flower Fund	2,948	823	(741)	—	330	3,361
Organ Refurbishment Fund	35,250	6,952	(34,500)	—	—	7,702
Jas Hamilton SU Camp Fund	14,095	612	(754)	—	322	14,275
Minister's Special Purposes Fund	2,398	107	—	—	—	2,504
	<u>64,549</u>	<u>9,177</u>	<u>(38,291)</u>	<u>—</u>	<u>652</u>	<u>36,087</u>
Unrestricted funds						
Fabric Fund	435,043	34,414	(62,604)	—	11,804	418,657
Reserve/Development Fund	1,184,006	43,918	(34,999)	—	82,329	1,275,254
Manse/Property Capital Fund	495,000	—	—	—	—	495,000
Sunday School/Holiday Club	4,927	59	(617)	—	221	4,590
Emerging Church Project Fund	—	—	—	—	—	—
General Fund	319,690	197,039	(240,620)	—	26,854	302,963
	<u>2,438,666</u>	<u>275,430</u>	<u>(338,840)</u>	<u>—</u>	<u>121,208</u>	<u>2,496,464</u>
Total funds	<u><u>2,503,215</u></u>	<u><u>284,607</u></u>	<u><u>(377,131)</u></u>	<u><u>—</u></u>	<u><u>121,860</u></u>	<u><u>2,532,551</u></u>

Edinburgh Barclay Viewforth Church of Scotland
Notes forming part of the financial statements
for the Year ended 31 December 2025 (cont.)

14 Movements in Funds (cont.)

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Unrealised Gain/(Loss) £	At 31 Dec 2024 £
Restricted funds						
Benevolent Fund	14,821	773	(5,835)	—	99	9,858
Flower Fund	2,932	241	(369)	—	144	2,948
Organ Refurbishment Fund	34,185	1,785	(720)	—	—	35,250
Jas Hamilton SU Camp Fund	13,686	622	(310)	—	97	14,095
Minister's Special Purposes Fund	2,240	158	—	—	—	2,398
	<u>67,864</u>	<u>3,579</u>	<u>(7,234)</u>	<u>—</u>	<u>340</u>	<u>64,549</u>
Unrestricted funds						
Fabric Fund	422,111	25,232	(14,873)	—	2,573	435,043
Reserve/Development Fund	1,129,102	44,292	(43,184)	(10,000)	63,796	1,184,006
Manse/Property Capital Fund	495,000	—	—	—	—	495,000
Sunday School/Holiday Club	4,260	59	(910)	1,275	243	4,927
Emerging Church Project Fund	675	—	—	(675)	—	—
General Fund	322,137	200,207	(226,722)	9,400	14,668	319,690
	<u>2,373,285</u>	<u>269,790</u>	<u>(285,689)</u>	<u>—</u>	<u>81,280</u>	<u>2,438,666</u>
Total funds	<u>2,441,149</u>	<u>273,369</u>	<u>(292,923)</u>	<u>—</u>	<u>81,620</u>	<u>2,503,215</u>

Edinburgh Barclay Viewforth Church of Scotland

Notes forming part of the financial statements

for the Year ended 31 December 2025(cont.)

14 Movements in Funds (cont.)

Purposes of Restricted Funds

Benevolent Fund: This is for the support of needy members or parishioners and also of those without connection to the church who come seeking help. The latter was its only use in 2025.

Flower Fund: This is a fund to provide flowers which are for the decoration of the sanctuary during services of worship and then for distribution to ill, bereaved, housebound members or members celebrating an event/birthday. Income is made up of money donated for the sole purpose of purchasing flowers and dividends from investment of money left for that purpose.

Organ Refurbishment Fund: The basis of this was a portion of a legacy which was to be used for the refurbishment of the pipe organ in the Barclay Viewforth Church building. After a major repair in 2025 it was possible to hold a number of free recitals when donations were received for the fund. More recitals are planned. Interest is the regular source of funding. The fund is not for the regular general maintenance of the organ which is provided from the General Fund.

Jas. Hamilton SU Camp Fund: This fund was established in memory of James Hamilton, a former minister, from donations given for the purpose of setting up a fund, the income of which would provide grants towards the fees of children attending SU camps. It is used for members' children but may also be used to help other children to attend when there is no requirement to support children of members.

Minister's Special Purposes Fund: The money deposited in this fund is from donations which the donors have stipulated are to be used for purposes at the discretion of the Minister.

Purposes of Designated Funds

Fabric: The A listed building is 161 years old and is structurally very complex, particularly the roof, and has a substantial number of leaded stained glass windows, which because of their age, are likely to need maintenance. It is therefore necessary to maintain funds for its upkeep. This is the fund from which most of the proposed major improvements to the Sanctuary lighting and further adaptations to live streaming of services are being funded.

Reserve/Development Fund: This fund is a source of reserve funds which can be drawn on to meet deficits in other funds. It is a source of funding for development and in 2025 it was used to fund three part-time posts, the Pastoral Associate, the Music Team Leader and the Youth Worker with the salary costs being met by investment income to the fund.

Manse/Property Capital Fund: This fund represents the value at cost of the Manse owned by Barclay Viewforth.

Sunday School: This provides the resources for the Kingdom Kids (Sunday School) which meet on a Sunday during the morning service. It also funds any outreach specific to children which may be undertaken. In 2025 it received £60 in dividends. Its regular activities are resourced from the General Fund which in 2025 was £575.

Emerging Church Project Fund: As there had been no calls on this fund for a number of years it was decided to close the account in 2024 and the balance of £675 was transferred to the Sunday School

Edinburgh Barclay Viewforth Church of Scotland
Notes forming part of the financial statements
for the Year ended 31 December 2025 (cont.)

15 Collections for Third Parties

	2025	2024
	£	£
Poppyscotland Appeal – Retiring Offering Remembrance Sunday	181	270
Jengauganda.org	547	927
Trypraying Advertising	173	—
Edinburgh University Christian Union Freshers' Week	—	138
Bruntsfield Evangelical Church - Foodbank+	760	712
Bethany Christian Trust	182	177
	<u>1,844</u>	<u>2,224</u>

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>2,460</u>	<u>2,460</u>
Market Value of Balances at 31 December	<u>3,397</u>	<u>3,213</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>—</u>	<u>8,623</u>