

Augustine United Church

Trustees Report and Unaudited Financial Statements

For the year ended 31 December 2025

Charity Number SC000385

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Office bearers and professional advisers

Annual Report 2024

Office bearers and professional advisers

The Board of Trustees

Revd. Fiona Bennett
Dr. Jo Clifford
Mrs. Linda Harrison
Ms. Moira Holmes
Dr. Siân Joyner
Mr. Jim Kerr
Revd. Maxwell Reay
Dr. Ewen Harley
Mr. Tyler McNeil
Mr. Thomas McPolin
Mr. Denis Mallon

Charity Secretary

Mrs. Linda Harrison

Principal Address

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Independent Examiner

Henderson Loggie LLP
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Bankers

Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

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

Structure, governance and management

Augustine United Church (AUC) is an unincorporated trust and a registered charity, number SC 000385. As a congregation of the United Reformed Church (URC), day-to-day oversight of church life is exercised by a Church Council Meeting consisting of the elders, office bearers and the ministers who are the Trustees, elected by the authoritative meeting of the church members known as Church Meeting.

The members of Church Council each link with the eight Church Life Ministry Teams (CLMTs). Each Church Life Ministry Team takes responsibility for an area of Church Life, ensuring that members, associates and friends of AUC have opportunities to engage with all areas of Church Life. The areas of Church Life which the Teams are responsible for are: Centre, Property & Finance; Children & Youth; Worship & Education; Communication; Peace & Justice; LGBTQI+ Ministry (Our Tribe); Pastoral Care; Visitors & Heritage.

The CLMTs ensure that the opportunities they enable are steered by annual priorities and guiding principles set every three years with the agreement of Church Meeting. Reports on the work of each CLMT at Church Council meetings and Church Meetings enables joined-up thinking across opportunities in Church Life.

Four new Elders were elected in December 2024 to begin their service in January 2025. This followed an improved understanding of the role of the Elder through presentations and a challenge to the congregation to consider a call to Eldership. These four Elders brought connection to and regular reports from the Pastoral and Peace & Justice CLMTs, as well as support for the Junior Church and Youth ministry and the LGBTQI+ ministry.

The Church Secretary, as the Assistant Safeguarding Coordinator, continues to work closely with the Safeguarding Officer and reports to Church Council at each meeting.

The Church Council have met monthly in advance of the Church Meeting on eleven occasions during 2025. In March 2025, we were joined by the Revd Dr John McNeil Scott to consider the role of Elders in the United Reformed Church, Trustee responsibilities, understanding the role of the Scottish Charity Regulator (OSCR), and our Safeguarding responsibilities. Other training opportunities have been offered across the year, including those from the congregation, with Elders attending according to their areas of skills and interests. These opportunities included: Fit for Funding Workshop, Grief counselling training, a second Carbon Literacy Course, Transgender events, and the Joint Public Issues Team (JPIT) Conference.

Safeguarding continues to be a high priority for the church, with a regular agenda item appearing at all Church Council meetings. All those who work with our children and protected adults, and all Trustees, had received their training, with three-yearly refresher training being organised through the Church of Scotland Safeguarding Service in 2026. Changes in the legislation from April 2025 have brought significant challenges in ensuring only those in a regulated role have PVG Membership, with other roles recommended to have Level 1 (Basic) disclosure checks. Local churches across the URC National Synod of Scotland have been supported by the Synod Moderator and the new Synod Safeguarding Administrator through regular updates and online opportunities to ask questions and connect with others across the Synod.

Who we are

AUC brings together Christians from Congregational, Presbyterian, Churches of Christ and the Metropolitan Community Church. It is part of a Local Ecumenical Covenant with St Columba's-by-the-Castle (Scottish Episcopal Church) and Greyfriars Kirk (Church of Scotland), with whom it is committed to work to establish a united and positive Christian presence in the centre of Edinburgh. The Church Centre ('Centre') situated on George IV Bridge offers a permanent home to Christian Aid and Global Justice Now. We welcome in the name of Christ all who wish to use our building for the promotion of peace, freedom of thought and freedom of expression.

Augustine United Church is an active, inclusive Christian community.

We affirm and include people of all ages, dis/abilities, sexualities, gender identities, races and faiths. Our purpose is to worship, work and grow together to promote justice and wellbeing in our lives, community and globally.

2023/25 Priorities

Throughout 2025, each of the Church Life Ministry Teams has continued to build on the work of the Shaping a Healthy Future (SHF) priorities, developed with all church and associate members through a re-visioning of our mission and ministry priorities towards the end of 2022.

The logo of AUC is a dandelion; the Mustard seed (Matt 13) is a picture of God's Realm, which is God's Dream for the world. As a community of Jesus' disciples, we are called to work together to be transformed into God's Dream and to act as a witness, catalyst and co-worker with the Spirit to enable this transformation in all the world.

Towards the end of 2025, we were asked to begin to discern the Ministry & Mission of Augustine United Church as preparation for a conversation about Ministry of Word and Sacraments provision across the URCs in Edinburgh. To begin that process, we were asked, and affirmed, that as a community of Jesus' Disciples, we are called to be a Dandelion Church; a taste and sign of God's Dream and community which equips us as members to share and build God's Dream in all the world. Our Guiding Principles, which offered the direction in which to develop the life and functions of our Dandelion Church emerged from our Away Day together in November 2022 became our priorities for 2023/25:

We believe God is calling us to be a church community which strives to be:

- Inclusive: intentionally Inclusive in how we function, and promoting and developing inclusivity in our lives and world.
- Growing: continually growing reflecting on insight and oversight.
- Evangelistic: actively seeking to discover, articulate and share in Jesus' Gospel for all life (humanity and planet) contextually.
- Worshipping: continually developing inclusive worship, which regularly marks themes of social justice.
- An open Siblinghood: intentionally developing and nurturing supportive relationships within AUC.
- Collaborating: deliberately working in partnership with other churches, faiths and organisations.

Each of our eight CLMTs has continued to develop their work through these Guiding Principles from 2023 to 2025 and have reviewed as we approach our Planning Day to consider strategy for the coming three years. Church Council have continued to maintain the oversight for the progression of our Shaping a Healthy Future priorities in this changing world.

Our Centre ministry has been supported to grow through the continued diligence of our Centre Manager and Staff. In 2025, one of our staff has moved from study to progress their career; one has taken the decision to retire after many years with us, and one has reduced their hours. Three new members of staff have been appointed, allowing the opportunity to review administrative support for our Centre Manager. All the new staff have successfully completed Level 1 Safeguarding disclosures as part of the URC Safer Recruitment policy, have settled in well through their induction programme and have valued training offered. It is our intention to continue to grow and develop the work of the church in 2026 out of the 2023-25 priorities, through our Planning Day at the end of January, to look forward to 2026-28.

Things to celebrate in 2025

Four active members were elected to the Eldership, taking up their role with Church Council at the beginning of January. There had been a smaller number serving on Church Council. The four new elders have enhanced and reinvigorated our meetings.

During the year, sadly a member who had recently moved to join our community passed, taking church membership to 97. We celebrate the lives of all those who join and change us, for however long or short a time, the service offered by our active members and friends, and all those who have gone before.

Our Minister wrote in the first issue of our magazine, *Seeds*, in 2025 of the privilege of being a part of this chaotic, evolving and fun community of God's disciples. Sometimes the amount with which this very active church is involved can feel chaotic, coming from a place of openness to the Spirit's gifts and a willingness to engage and to change. As examples of some of those things in 2025 to give a flavour of the range of ministry and mission AUC touched, as individuals and a congregation, we:

- Began 2025 with the dedication of our beautiful dandelion Communion cloth, created by a member of the congregation, and which adorns the Communion table on the first Sunday of every month.
- Held a well-attended Retreat Day '*A Pause on the Threshold*', early in the New Year.
- Continued to offer weekly worship in the building and online, with services available thereafter via our YouTube channel.
- Enjoyed our newly refurbished pantry, which eases the preparation of light refreshments.
- Held our Burns Lunch at the end of January, followed by monthly soup and bread lunches throughout 2025.
- Evolved our intergenerational services into interactive services through helpful suggestions and discussion in Church Meetings.
- Have encouraged all to know more of the role of our Elders and our volunteer rota roles, offering training opportunities for our volunteers.
- Have encouraged all to think about Gift Aid and celebrated at our Gift Day the gifts of time, skills, presence, companionship, energy, leadership and money that we all bring to our church.
- Offered Contextual Bible Study online twice weekly.
- Held *Belonging: Exploring Church Membership* early in the year.
- Offered training for those who wish to support our worship leading.
- Have been mindful of the changes to Safeguarding legislation in Scotland and the implications on the many roles across our congregation.
- Celebrated 15 years since the Metropolitan Community Church joined AUC.
- Set up our neurodivergent affirming space (NDAS) for our 16-year-olds and older on the first Sunday of each month.
- Set up Space to Remember, held quarterly, a sacred time to gather, remember and share stories of those we grieve and continue to hold in love.
- Joined to worship with The Local Church (TLC) partners, Greyfriars Kirk (Church of Scotland) and St Columba's by the Castle (Scottish Episcopal Church), for three services and our annual pilgrimage, this time to St Andrews.
- Shared Holy Week and Easter services with TLC, as well as an Advent Retreat at St Columba's by the Castle.
- Celebrated 25 years since the formation of the United Reformed Church's National Synod of Scotland in Perth with others from around the Synod.
- Celebrated 30 years since the ordination of the Revd David Coleman, a member of the church and the Eco-congregation Scotland Environmental Chaplain.

Things to celebrate in 2025 (continued)

- Met with friends for coffee and cake in the church before setting off for the start of the Pride Edinburgh March and Parade, with those who wished to opt to remain on our steps to encourage those marching by our front doors.
- Held a 'Sing for Unity' event as part of a global initiative to mark the UN International Day of Peace.
- Took part in the commissioning service for one of our members as an Assembly Accredited Lay Preacher (AALP) at the autumn Synod Meeting.
- Sent one of our members to begin their training as an AALP.
- Painted creation 'stained glass' window panels, created by one of our regular attenders and with all invited to add to the panels.
- Took part in Edinburgh Doors Open, with building users present and a Peace & Justice Eco-quiz.
- Took up donations for the Food Bank at Harvest.
- Church Meeting began to consider *Wholeness and Holiness*, working towards disability justice at AUC, with study opportunities planned for 2026.
- Held a successful evening with the Revd Brandan Robertson, known to some as the Tik Tok Pastor, and author of *Queer and Christian: reclaiming the Bible, our faith, and our place at the table* supported by a partnership of city centre churches: St Columba's by the Castle, Greyfriars Kirk, St Giles Cathedral, Edinburgh New Town Church, Metropolitan Community Church and Augustine United Church, and raising money for the Equality Network and Scottish Trans.
- Marked Transgender Day of Visibility.
- Took part in the *Scotland Demands Better* march in Edinburgh.
- Sent a representative to the Joint Public Issues Team (JPIT) Conference in November, exploring 'For Goodness Sake' with other Christians longing for justice around the UK.
- Offered another Carbon Literacy Course over three weeks, inviting others from our TLC partners and local churches.
- Held a Strawberry and a Winter Afternoon Tea event, welcoming some who find it less easy to be in church on a Sunday with many from the congregation joining too, on hearing how good the cakes are.
- Some attended the Trans Joy Conference in Switzerland.
- And as we travelled through Advent and towards the end of the year, we held an AUC Christmas Lunch; an interactive Gift Service, in support of the Royal Edinburgh Hospital Chaplaincy, Christian Aid and Edinburgh Direct Aid, FreshStart, with a modern approach to the Nativity by Junior Church; held a Service of the Longest Night; were invited to the Service of lessons and carols at Greyfriars Kirk; and held a Christmas Day service.

During the year our excellent bi-monthly magazine, *Seeds*, encouraged us to consider ways we can use our creative gifts to offer back to God through focused articles on: Hope for the World, celebrating life, the many shapes of pilgrimage, forgiveness, valuing, poverty, prayer becoming action, the Edinburgh Fringe, the URC Church Life Review, thoughts on assisted dying, climate crisis, speaking truth to power, becoming a climate activist, meeting our Elders, standing together against hate, of bacteria turning plastics into paracetamol, the Scottish College trip to Torre Pellice in Italy to learn about the Waldensian Church, along with regular book reviews, Life on the Bridge, and many items of local and global news.

The current edition of *Seeds* can be found on the Augustine United Church website.

Local Ministry and Mission Review

In 2026, we will review our Ministry and Mission with the other United Reformed Churches in Edinburgh. In November 2025, and in preparation for discernment with those churches, Church Meeting began to consider the Local Ministry and Mission Review (LMMR) four questions: What do we do? How do we do it? Whom do we do it for? and What value are we bringing? The summary responses to those questions formed our submission to this discernment process:

What do we do?

- We are a worshipping church, holding regular and special worship, actively worshipping with our creche, junior church, youth and students.
- We support each other to build a creative and inclusive Christian community, through our web of pastoral care, Our Tribe ministry and regular foci, eg Black History month; FairTrade and Transgender Remembrance.
- We work towards and pray for world justice and peace, encouraging an anti-racist ethos and strong eco-awareness in church and in our daily lives.
- We understand our vision, purpose and function through the AUC Dandelion logo, growing in depth as we challenge one another through fun and fellowship together, and sharing God's Hope in all we do locally and beyond.
- In [The Church on the Bridge Booklet](#), the story of our city centre congregation, we state "We understand that every new person and group that makes a connection with the congregation changes who we are as a whole, with their gifts, insights and needs."

Examples of things we have done in 2025 were considered and are listed earlier in this report.

How do we do it?

- We work through eight different [Church Life Ministry Teams](#) (CLMTs) to represent a broad direction, with representatives from each coming together to inform our Church Council. We meet in monthly Church Meetings through the opportunity to engage in discussions together and 'bottom up' decision making.
- All are encouraged to be a member of a CLMT when the time is right for them, and to move between teams as they wish.
- A large number engage in all our volunteer roles to ensure our worship, welcome and hospitality run smoothly.
- We offer diverse worship, encouraging shared worship leading, preaching, prayer leaders and Bible readers. Inclusive language in worship, and all we do, is vitally important to us.
- Simultaneous online worship is hosted, with the opportunity to meet with the host in a virtual room whilst those in the building meet for coffee following every worship service or for a monthly light lunch.
- We constantly work to offer practical and tangible actions, recognising capacity and aiming always to do what we do well.
- We function within the United Reformed Church structures, approaching all that we do with patience and grace, through a welcoming and inclusive ethos.
- Our ethos is positive encouragement and nurturing of all through support led by example.

Whom do we do it for?

- To bring about the kin-dom of God in our own and wider communities.
- For others, and for us, church members and non-members, for all ages, for the gathered part of the church worldwide. Mission to the othered and to the marginalised.
- We are mindful of the guidance of God's word in the Bible, of our gathered congregation and local community, of all communities each one of us has a connection to, and of the wider world, spreading *dandelion seed* globally as we are able.

What values are we bringing?

- Belonging
- Unconditional love offered generously in loving spirit
- Recognised safe space
- Peace and justice
- Reputation and outreach, offering visible support
- Respect for diversity
- Opportunities to find ourselves and to serve and share with others
- Share our building space at a viably modest rate, supported by caring staff employed on Real Living Wages and, themselves, offered a caring and supportive workplace

The answers to these questions will be developed at our Planning Day in 2026, when we will develop our LMMR Living Document as a reflection of our Ministry and Mission in our location in the City of Edinburgh, more widely in the URC, and impacting across the globe.

Ongoing recognition of our inclusive community, which welcomes and values all, regardless of age, gender, race, sexual orientation or dis/ability

AUC's commitment to Jesus' example, calling us to be an inclusive community which welcomes and values all, regardless of age, gender, race, sexual orientation or dis/ability has continued to be highly valued during 2025. This is consistent with our beliefs and the witness which we are called to give to the Christian Gospel. We have continued to constantly consider our welcome, opening that up to be more apparent and to connect more fully with those who pass our door, and the process for use of our building to maintain our valued safe space for those who experience vulnerabilities across the city.

Financial Review

Our total income of £298,753 rose by 13% compared to 2024.

Freewill offering, the key part of our congregational giving, fell by 2%. This trend was identified during the year. The importance of regular giving was communicated with our congregation but the trend has not yet been reversed.

The total for donations and legacies increased slightly, compared to 2024. We received one large legacy. The total for grant income was similar to 2024. Income from the Listed Places of Worship Scheme was lower because this is related to the level of expenditure on allowable building maintenance work. We received a second Energy Saving grant of £5,000 from the Synod of Scotland. The planned work could not be done in 2025 so will go ahead in 2026. We also received grants to support our Visitor Ministry project: £2,050 from the URC and £500 from the Synod of Scotland.

Rental income rose by 6.6%, reflecting increased charges related to inflation.

Income from "other use of premises", in other words, room hire, increased by 28%. This relates to increased charges and higher booking levels. Some of the bookings were unusual, such as a film shoot, and welfare space needed by building workers renovating a nearby property. We do not expect the same level of income in 2026.

Our bank interest income more than doubled following our decision in 2024 to place funds on a deposit platform.

Our total expenditure of £251,398 increased by less than 1% compared to 2024.

Our contribution to the URC Ministry and Mission Fund was the same as in 2024, as agreed with the Synod Treasurer. This Fund pays for ministerial stipends, support costs and central costs for the whole of the URC. There was an increase in ministers' expenses paid directly by us. This relates to an increase in the Car Allowance, Council Tax rise and increased Housing Allowance.

Staff costs increased by 8.5% because of the Real Living Wage annual increase, higher staff hours linked to the higher room booking rates, and staff restructuring.

The cost of repairs and maintenance was significantly down, compared to 2024. This reflects the uncertainty of looking after an older building. These costs can fluctuate considerably from year to year. We spent more on furniture and equipment. Other costs were broadly similar to 2024.

During the year we had to replace all the chairs in the Studio since they were starting to fail and becoming unsafe. George IV Venues shared the cost of this. We also had to replace the hot water boiler in the kitchen. This expenditure shows in the increase to our fixed assets. Other investment in building improvements and equipment was less than planned because of delays in planning and implementation.

We end the year with a surplus of £47,355, compared to a surplus of £14,747 in 2024.

Reserves Policy

Unrestricted reserves of £352,012 at 31 December 2025 are considered adequate for immediate use.

Plans for the Future

Looking ahead to 2026, financial uncertainty remains a concern for us as an organisation and for wider society. The cost of the goods and services that we use continues to increase.

The Quinquennial Survey of the building at the end of 2025 did not reveal any major problems. Our architect thought that we had cared for the building well over the last five years. There is a list of work to be done which will be programmed over the next 3-4 years. Looking after an old building remains unpredictable so we should not be complacent.

In 2026 we plan investment in insulated shutters to reduce heat loss from the Sanctuary. The sudden failure of one of the ageing projectors in the Sanctuary at the end of November made their replacement more urgent. We will be investing in LCD monitor type screens.

We recognise the central role of our staff team in the life and ministry of AUC. We plan to recruit a further part-time member to strengthen the team. We will continue our commitment as a Real Living Wage employer. It can seem that the cost of looking after the building dominates our financial affairs. We see the building as a wonderful resource that is shared with so many people, so we think this effort is worthwhile. Our financial resources are there to support all aspects of our mission and ministry.

Statement of trustees' responsibilities

Charity law 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 surplus or deficit of the charity for that period. In preparing those 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;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust and to enable it 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 trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The attached financial statements fulfil these obligations.

Approved by the trustees on 5 May 2026 and signed on their behalf by:


Linda Harrison - 2026-05-05, 12:54:11 UTC

Linda Harrison
(Church Secretary)

Independent Examiner's report to the trustees of Augustine United Church

I report on the accounts of Augustine United Church for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with the terms of my engagement. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for my examination, for this report, or for the opinions I have formed.

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 Accounts Regulations (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.

Jaslin Bhagrath

Jaslin Bhagrath - 2026-05-05, 13:06:58 UTC

Jaslin Bhagrath CA
For and on behalf of Henderson Loggie LLP
Stamp office
Level 5
10 – 14 Waterloo Place
Edinburgh
EH1 3EG

5 May 2026

Statement of financial activities
for the year ended 31 December 2025

	Note	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Endowment Funds £	2025 Total Funds £	2024 Total Funds £
Income from:						
Donations and legacies	2	88,642	7,550	-	96,192	94,820
Charitable activities	4	193,474	-	-	193,474	165,359
Investments – bank interest		9,087	-	-	9,087	4,388
Other income	5	-	-	-	-	15
Total income and endowments		291,203	7,550	-	298,753	264,582
Expenditure on:						
Raising funds	6	90,599	-	-	90,599	86,423
Charitable activities:						
Ministry and mission costs	7	62,136	80	-	62,216	61,911
Worship costs	8	98,583	-	-	98,583	101,501
Total expenditure		251,318	80	-	251,398	249,835
Net income		39,885	7,470	-	47,355	14,747
Transfer between funds	15	-	-	-	-	-
Net movement in funds		39,885	7,470	-	47,355	14,747
Total funds brought forward	15	312,127	-	1,500,000	1,812,127	1,797,380
Total funds carried forward		352,012	7,470	1,500,000	1,859,482	1,812,127

The statement of financial activities includes all gains and losses recognised in the year.
 All incoming resources and resources expended derive from continuing activities.

Balance sheet
at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	12		1,518,280		1,531,479
Current assets					
Debtors	13	27,407		29,819	
Investments – fixed term deposits		155,641		-	
Cash at bank and in hand		174,890		266,209	
			357,938	296,028	
Current liabilities					
Creditors falling due within one year	14	(16,736)		(15,380)	
Net current assets			341,202		280,648
Total assets less current liabilities			1,859,482		1,812,127
Funds					
Unrestricted funds	15		352,012		312,127
Restricted funds	15		7,470		-
Endowment funds	15		1,500,000		1,500,000
Total Funds			1,859,482		1,812,127

The notes on pages 14 to 22 form part of these financial statements.

Approved and authorised for issue by the Trustees on 5 May 2026

Signed:

Linda Harrison

Linda Harrison – 2026-05-05, 12:54:11 UTC

Linda Harrison
Trustee

Notes *(continued)*
(forming part of the financial statements)

1 Accounting policies

General information

Augustine United Church is a registered Scottish Charity with registration number SC000385. Its principal address is 41 George IV Bridge, Edinburgh, EH1 1EL.

Basis of accounting

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of preparation

The financial statements have been prepared under the historical cost accounting rules, and in accordance with applicable accounting standards, modified to include certain financial instruments at fair value. The charity is a Public Benefit Entity and the financial statements comply with the charity's Constitution, the Statement of Recommended Practice (SORP) FRS 102 'Accounting and Reporting by Charities, FRS 102, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

These financial statements are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

The charity has adopted the exemption afforded to small entities by FRS 102 from preparing a Statement of Cash Flows.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, when it is probable that the income will be received and the amount can be measured reliably. Donations, legacies and similar income sources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is credited to the statement of financial activities on the basis of interest receivable during the year.

Notes (continued)
(forming part of the financial statements)

Expenditure

Expenditure, which includes irrecoverable VAT, is recognised on an accruals basis when there is a legal or constructive obligation to pay for expenditure.

- Expenditure on raising funds are those costs incurred in rental of the Church buildings and relate to the costs of maintaining the property. These costs are apportioned 70% to cost of raising funds and 30% to worship expenses.
- Expenditure on charitable activities include costs associated with worship and other general church expenses.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. They are attributed as support cost to worship and other general church expenditure

Tangible fixed assets

The church building is shown at fair value.

Depreciation on equipment and furnishings is charged at 25% straight line.

At each reporting period end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the charity estimates the recoverable amount of the cash-generating unit to which the asset belongs. Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in statement of financial activities.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash and cash equivalents

Cash at bank and in hand includes cash and highly liquid short term investments with a maturity of 3 months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Funds structure

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor.

The endowment fund is made up of the value of the Church building.

Notes *(continued)*
(forming part of the financial statements)

Judgements in applying key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

2 Donations and legacies

	2025 £	2024 £
Offerings		
Freewill offerings	56,050	57,228
Donations		
Donations for benevolent purposes	746	483
General donations and legacies	29,428	27,365
Grants receivable (note 3)	9,968	9,744
	96,192	94,820
	96,192	94,820

3 Grants receivable

	2025 £	2024 £
Listed Places of Worship Scheme	2,318	4,369
National Synod of Scotland	5,500	5,250
United Reformed Church	2,150	125
	9,968	9,744
	9,968	9,744

Donations and legacies totalled £96,192 (2024: £94,820) of which £88,642 (2024: £89,820) was unrestricted and £7,550 (2024: £5,000) was restricted.

4 Income from charitable activities

	Unrestricted 2025 £	Unrestricted 2024 £
Income from use of premises		
Rents	74,259	69,643
Service charges	9,211	9,579
Other uses of premises	110,004	86,137
	193,474	165,359
	193,474	165,359

5 Other income

	Unrestricted 2025 £	Unrestricted 2024 £
Bank compensation for error	-	15
	-	15
	-	15

Notes (continued)
(forming part of the financial statements)

6 Expenditure on raising funds

	Unrestricted 2025 £	Unrestricted 2024 £
Premises costs (note 9)	90,599	86,087
Bad debt write off	-	336
	<hr/> 90,599 <hr/>	<hr/> 86,423 <hr/>

7 Expenditure on charitable activities – Ministry and Mission costs

	Unrestricted 2025 £	Unrestricted 2024 £
Ministry and mission	50,715	50,715
Ministers expenses	10,250	8,685
Organ	853	880
Visitor Ministry project	398	1,631
	<hr/> 62,216 <hr/>	<hr/> 61,911 <hr/>

Ministry and mission costs totalled £62,216 (2024: £61,911) of which £62,136 (2024: £61,911) was unrestricted and £80 (2024: £nil) was restricted.

8 Expenditure on charitable activities – Worship and general expenses

	2025 £	2024 £
Benevolent payments	2,464	1,961
Office and miscellaneous expenses	9,364	8,246
Worship and other ministries	6,535	9,385
Maintenance costs	19,897	22,153
Depreciation	16,229	17,425
Governance costs (note 11)	3,480	3,312
Premises costs (note 9)	38,828	36,895
Bank charges	64	24
Professional fees	1,722	2,100
	<hr/> 98,583 <hr/>	<hr/> 101,501 <hr/>

Worship and general expenses totalled £98,583 (2024: £101,501) of which £98,583 (2024: £96,501) was unrestricted and £nil (2024: £5,000) was restricted.

Notes *(continued)*
(forming part of the financial statements)

9 Premises costs

	Unrestricted	Unrestricted
	2025	2024
	£	£
Rates and council tax	4,411	5,129
Repairs and maintenance	12,335	18,041
Furniture and equipment	4,667	1,321
Heating and lighting	20,908	19,443
Insurance	6,242	5,714
Website	123	121
Salaries and employment costs (note 10)	79,444	73,213
Room hire costs	1,297	-
	129,427	122,982
	90,599	86,087
Allocated to expenditure on raising funds (note 6)	38,828	36,895
Allocated to worship and general expenses (note 8)	38,828	36,895

Premises costs are allocated to cost of generating funds and worship expenses. The allocation has been calculated by the trustees at 70% to cost of generating funds and 30% worship expenses.

10 Analysis of staff costs

	2025	2024
	£	£
Salaries and wages	75,847	70,123
Employer pension contribution	3,597	3,090
	79,444	73,213
	79,444	73,213

Staff costs include the salary costs of the lay staff.

The average number of full time employees during the year was as follows:

	2025	2024
Lay members of staff	3	3
	3	3

All key management personnel are unpaid volunteers, except the Minister who is paid a stipend by the United Reformed Church. In 2025 her stipend was £33,768 (2024: £32,532).

No employee was paid in excess of £60,000.

Trustees remuneration and expenses

During the year payments of expenses totalling £1,859 (2024: £2,329) were made to 3 trustees (2024: 3 trustees). In addition, the minister received expenses and allowances of £10,570 (2024: £7,965) and was paid a stipend and received benefit from a pension contribution from the United Reformed Church Ministry and Mission Fund. The contribution from the Church to this fund in the year was £50,715 (2024: £50,715). Donations, excluding Freewill Offering, were received from 4 Trustees totalling £4,140 (2024: £2,990 from 4 Trustees).

Notes *(continued)*
(forming part of the financial statements)

11 Governance costs

	2025	2024
	£	£
Independent examination fee	3,480	3,312
	<u> </u>	<u> </u>

12 Fixed assets

	Church Building £	Equipment & Furnishing £	Total £
Cost of valuation			
At 1 January 2025	1,500,000	159,025	1,659,025
Additions	-	3,030	3,030
Disposals	-	-	-
At 31 December 2025	<u>1,500,000</u>	<u>162,055</u>	<u>1,662,055</u>
Depreciation			
At 1 January 2025	-	127,546	127,546
Charge for year	-	16,229	16,229
Eliminated on disposal	-	-	-
At 31 December 2025	<u>-</u>	<u>143,775</u>	<u>143,775</u>
Net book value			
At 31 December 2025	<u>1,500,000</u>	<u>18,280</u>	<u>1,518,280</u>
At 31 December 2024	<u>1,500,000</u>	<u>31,479</u>	<u>1,531,479</u>
	<u> </u>	<u> </u>	<u> </u>

In 2021 the charity undertook a review of the fair value of the Church building. In the absence of the availability of a formal valuation, the charity reviewed the value of similar properties in the area, based on market transactions. As a result of this review the charity deemed a value of £1.5 million to be an appropriate valuation. There have been no material changes to the market for similar properties and the Trustees are satisfied that no changes in the value are required.

The title of the church is held in trust by The United Reformed Church (Synod of Scotland) Nominees Limited.

Notes *(continued)*
(forming part of the financial statements)

13 Debtors

	2025 £	2024 £
Prepayments and accrued income	24,990	28,419
Grants receivable	2,417	1,400
	27,407	29,819
	27,407	29,819

14 Creditors

	2025 £	2024 £
Trade creditors	2,558	2,056
Accruals	8,414	6,958
Deferred income	4,830	4,530
Other creditors	934	1,836
	16,736	15,380
	16,736	15,380

Deferred income

	2025 £	2024 £
Balance at 1 January 2025	4,530	4,025
Amounts released to income	(4,530)	(4,025)
Amounts deferred in the year	4,830	4,530
	4,830	4,530
Balance at 31 December 2025	4,830	4,530

Deferred income relates to rental income received in advance.

Notes (continued)
(forming part of the financial statements)

15 Analysis of fund movements

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance at 31 December 2025 £
Unrestricted fund					
General fund	176,412	291,203	(251,318)	-	216,297
Designated funds					
Ministerial Accommodation	135,715	-	-	-	135,715
	<u>312,127</u>	<u>291,203</u>	<u>(251,318)</u>	<u>-</u>	<u>352,012</u>
Restricted Fund					
Visitor Ministry Project	-	2,550	(80)	-	2,470
Energy Saving Project	-	5,000	-	-	5,000
	<u>-</u>	<u>7,550</u>	<u>(80)</u>	<u>-</u>	<u>7,470</u>
Capital Endowment Fund	1,500,000	-	-	-	1,500,000
Total funds	<u>1,812,127</u>	<u>298,753</u>	<u>(251,398)</u>	<u>-</u>	<u>1,859,482</u>

The Ministerial Accommodation fund has been set up to hold the proceeds of sale of the former Manse for use in the event that future Ministers need housing assistance.

The restricted funds are for the following:

- Visitor Ministry Project – Support for the development of our Visitor and Heritage Ministry including the production, recording and marketing of audio urban pilgrimages.
- Energy Saving Project – Support for energy saving measures in the building including insulated shutters on the windows of the Sanctuary gallery.

The Capital Endowment Fund reflects the value of the Church building.

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance at 31 December 2024 £
Unrestricted fund					
General fund	161,665	259,582	(244,835)	-	176,412
Designated funds					
Ministerial Accommodation	135,715	-	-	-	135,715
	<u>297,380</u>	<u>259,582</u>	<u>(244,835)</u>	<u>-</u>	<u>312,127</u>
Restricted Fund					
Energy Saving Grant	-	5,000	(5,000)	-	-
	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
Capital Endowment Fund	1,500,000	-	-	-	1,500,000
Total funds	<u>1,797,380</u>	<u>264,582</u>	<u>(249,835)</u>	<u>-</u>	<u>1,812,127</u>

Notes *(continued)*
(forming part of the financial statements)

16 Analysis of group net assets between funds

2025	Unrestricted Funds £	Restricted Funds	Capital Endowment £	Total funds £
Fixed assets	18,280	-	1,500,000	1,518,280
Net current assets	333,732	7,470	-	341,202
	<u>352,012</u>	<u>7,470</u>	<u>1,500,000</u>	<u>1,859,482</u>
	=====	=====	=====	=====
2024	Unrestricted Funds £	Restricted Funds	Capital Endowment £	Total funds £
Fixed assets	31,479	-	1,500,000	1,531,479
Net current assets	280,648	-	-	280,648
	<u>312,127</u>	<u>-</u>	<u>1,500,000</u>	<u>1,812,127</u>
	=====	=====	=====	=====

17 Operating Lease

	2025 £	2024 £
Due in 1 Year	2,842	2,842
Due in Over 1 Year	9,237	11,368
	<u>12,079</u>	<u>14,210</u>
	=====	=====
Balance at 31 December 2025	12,079	14,210

18 Ultimate controlling party

The charity is constituted by Trust Deed and is controlled by the elected trustees.



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