SCOTTISH EPISCOPAL CHURCH

43rd Annual Report

The General Synod of the Scottish Episcopal Church Annual Report and Accounts for the year ended 31 December 2025

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Annual Report and Accounts for the year ended 31 December 2025

Notes

Membership

The membership of each Board and Committee is listed on pages 3 - 7 and reflects the membership at 31 December 2025.

Financial information

The main audited financial statements are grouped together and follow on from the Standing Committee Report.

The individual committee and fund statements shown alongside committee reports also form part of these accounts.

Synod Papers

This Report does not include motions and resolutions for General Synod, nor budget figures.

This information will be included in the separately published Agenda and Papers for General Synod.

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Scottish Charity Number SC015962

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A Review of the Year 2025 by the Primus, Most Rev Mark Strange

Writing the annual report for the General Synod papers is always a lesson on how much happens and yet how little can change from year to year. Positive initiatives are pursued and much work is undertaken to make a real difference to lives, but the world we live in seems to be stuck in a cycle of conflict and concern.

Global issues become more alarming each year. The uncertainty of the political life of allies is intertwined with the ongoing conflicts of those places we pray about day after day, week after week: as I write, our prayers are for peace in the conflict-torn Middle East, but we also keep praying for Ukraine, Mexico and Sudan. We continue to see the damaging consequences of inequality and climate change. Yet this is where we as a church come to life; when we lobby for change, when we join in protest and when we gather for prayer and worship. Of course, we have our own problems, but we can stand together to call for peace, equality and for the love of God to be seen in the world.

The life of the Province continues to evolve, and having welcomed a new Secretary General, Chief Operating Officer and Chief Financial Officer in 2024, new practices and policies have been developed and rolled out at the General Synod Office ("GSO"). The biggest change of all is the move of the Provincial Offices out of Forbes House in Edinburgh and into a more flexible working environment nearby. The logistics of such an operation are daunting and we thank GSO staff for the work they have undertaken to make this happen. The GSO has now moved premises.

Last year we welcomed a new bishop to the College. Bishop Nicholas Bundock was consecrated in St Mary's Cathedral, Glasgow following an election conducted using our revised Canon 4. During that election it was realised that Canon 4 required some minor adjustments to make it easier to use, and a special General Synod was called to make those amendments. This was done in time for the Electoral Synod of Edinburgh to use these amendments as they elected Bishop Dr Dagmar Winter as the new Bishop of Edinburgh. Bishop Dagmar replaces Bishop John Armes, who retired in August. Thanks were offered for his ministry in Edinburgh and across the Province.

We also said a sad farewell to two bishops, with the passing in November of Bishop Robert (Bob) Halliday, former Bishop of Brechin, and Bishop sDr Gregor Duncan, former Bishop of Glasgow & Galloway. May they rest in peace and rise in glory.

During 2024 the College of Bishops went on the road, holding meetings across the Province and taking time to visit and meet those working across the church in each diocese.

Our annual General Synod ("GS '25") meeting brought news of £10 million in funding for the new Provincial Strategy over the next five to seven years. Synod also hosted sessions on the Nicene Creed, Charity Governance and Trusteeship, Net Zero, and Assisted Dying.

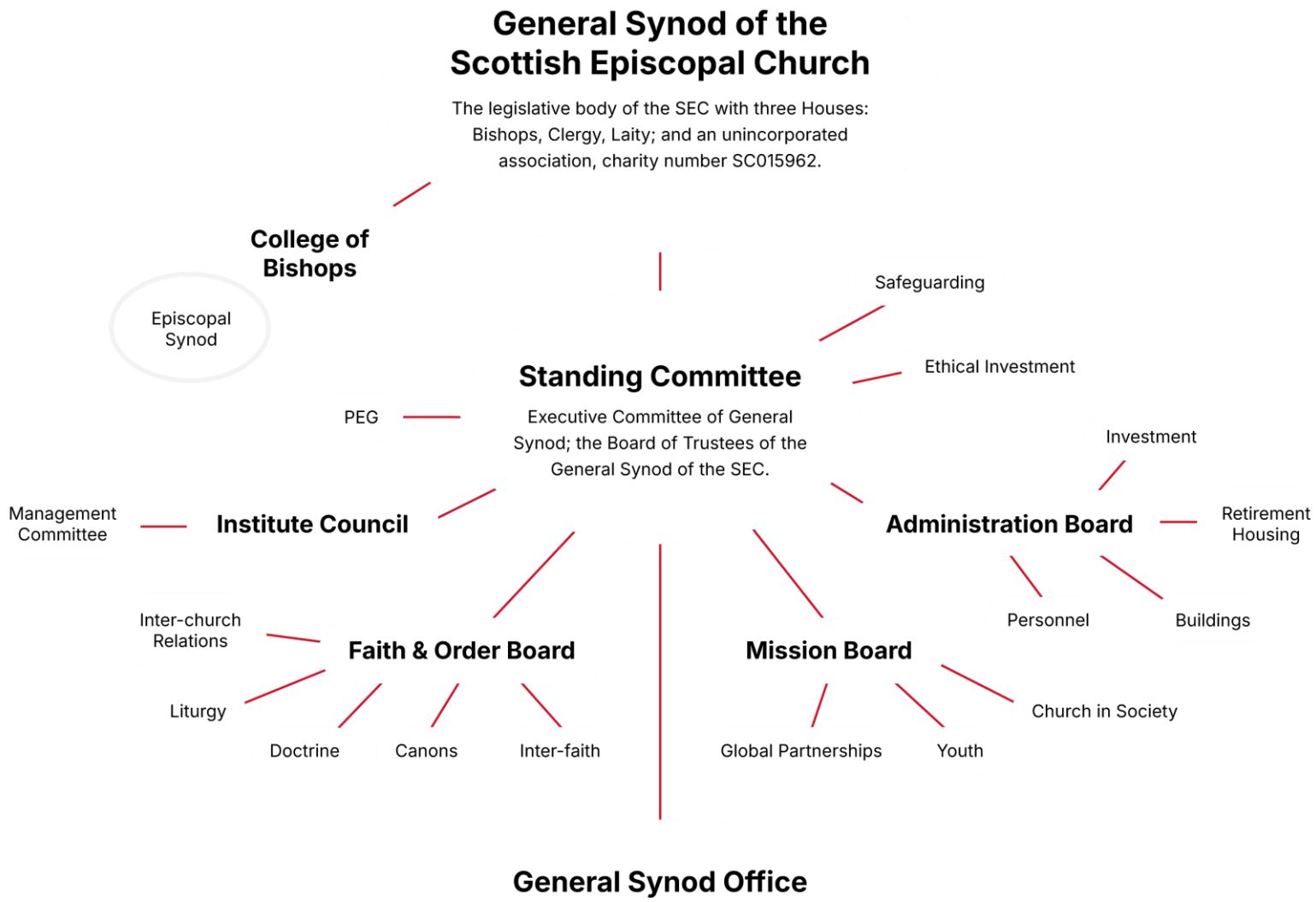
On the final day, GS '25 backed a motion which affirmed transgender, non-binary, gender non-conforming and intersex people within the Church.

Synod also paved the way for the signing of the Saint Ninian Declaration between the Scottish Episcopal Church and the Scottish Catholic Church. Three months later, a wonderful day was had by both churches as Archbishop Leo Cushley and I walked together through Edinburgh from one cathedral to another, for joint signings of the Declaration.

As we look ahead, the work that has taken place on creating a Provincial Strategy is coming to fruition. The strategy will outline the Church's priorities and objectives, to allow the Province to target its resources; to empower, support and enable the Church at diocesan and local levels, as we continue to serve the people of Scotland. The Provincial Strategy will be presented at Synod this year, and I look forward to meeting with many of you as we gather at the University of Stirling campus in June, the first time that General Synod has been held outside Edinburgh in over 20 years.

Bishop Mark Strange
Primus

Legislative body of the Scottish Episcopal Church



Board and Committee Membership

Standing Committee

Rt Rev the Bishop of Argyll and The Isles	College of Bishops	
Most Rev the Primus	Convener, Faith and Order Board	
Rev K Thomasson	Convener, Mission Board	2025 - 2030
Mrs J Whiteside	Convener, Administration Board	2024 - 2029
Rt Rev the Bishop of Bishop of Brechin	Convener, Institute Council	2025 - 2030
Very Rev K Holdsworth	General Synod Representative (clergy)	2023 - 2027
Rev D Hall	General Synod Representative (clergy)	2024 - 2028
Dr A Martin	General Synod Representative (laity)	2023 - 2027

Provincial Environment Group

Rt Rev the Bishop of St Andrews, Dunkeld and Dunblane	Convener	2021 - 2026
Dr V Cameron	Member	2021 - 2025
Rev L Smith	Member	2022 - 2026
Mr R Woodford	Member	2021 - 2025

Safeguarding Committee

Rev Canon Dr M F Chatterley	Convener	2024 - 2029
Very Rev M Campbell	Member	2025 - 2029
Rev R Campbell	Member	2022 - 2026
Ms L A Haigh-Forsyth	Member	2025 - 2029
Rev M Goodman	Member	2022 - 2026
Mrs A Jones	Member	2019 - 2027
Mr S Somerfield	Member	2021 - 2025

Ethical Investment Advisory Group

Rt Rev the Bishop of Brechin	Convener	2023 - 2028
J Benvie	Member	2023 - 2027
Dr D Bruce	Member	2023 - 2027
Mr A Everett	Member	2024 - 2028
Rev A Fairclough	Member	2024 - 2028
Mr A Hunter	Member	2023 - 2027
Dr E Poole	Member	2023 - 2027

Faith and Order Board

Most Rev the Primus	Convener	
Rt Rev the Bishop of Aberdeen and Orkney		
Rt Rev the Bishop of Argyll and The Isles		
Rt Rev the Bishop of Brechin		
Rt Rev the Bishop of Edinburgh		
Rt Rev the Bishop of Glasgow and Galloway		
Rt Rev the Bishop of St Andrews, Dunkeld and Dunblane		
Dr S White	Convener, Committee on Canons	2024 - 2029
Rev Canon Prof T Hart	Convener, Doctrine Committee	2025 - 2030
Rev Canon Prof C Methuen	Convener, Inter-Church Relations Committee	2021 - 2026
Vacant	Convener, Interfaith Committee	
Rev R Addis	Convener, Liturgy Committee	2025 - 2023
Very Rev Dr J Holden	Aberdeen and Orkney	2022 - 2029
Dr N Mills	Aberdeen and Orkney	2024 - 2028
Ms M MacKay	Argyll and The Isles	2022 - 2026
Very Rev M Campbell	Argyll and The Isles	2024 - 2028
Mrs S Rowe	Brechin	2022 - 2026
Rev P T Mead	Brechin	2021 - 2029
Rev O Clegg	Edinburgh	2025 - 2029
Vacant	Edinburgh	
Mr R Gascoigne	Glasgow and Galloway	2021 - 2029
Vacant	Glasgow and Galloway	
Vacant	Moray, Ross and Caithness	
Rev S Scott	Moray, Ross and Caithness	2022 - 2026
Rev G Dillon	St Andrews, Dunkeld and Dunblane	2023 - 2027
Vacant	St Andrews, Dunkeld and Dunblane	
Rev Canon Prof M Hull	Pantonian Professor of Divinity	

Committee on Canons

Dr S White	Convener	2024 - 2029
Rt Rev the Bishop of Brechin	College of Bishops	
Rev C Downey	Member	2024 - 2028
Rev R Duncan	Member	2024 - 2025
Ms A Plumtree	Member	2019 - 2027
Mr G McEwan	Member	2020 - 2028

Doctrine Committee

Rev Canon Prof T Hart	Convener	2025 - 2030
Rt Rev the Argyll and The Isles	College of Bishops	
Dr J Davies	Member	2025 - 2029
Rev Canon Prof G P Foster	Member	2021 - 2025
Rev L Johnston	Member	2025 - 2029
Rev Dr E Percy	Member	2025 - 2029
Prof W Poon	Member	2025 - 2029

Inter-Church Relations Committee

Rev Canon Prof C Methuen	Convener	2021 - 2026
Most Rev the Primus	College of Bishops	
Fr J Dickson	Member	2024 - 2028
Rev Canon D J B Fostekew	Member	2021 - 2025
Miss A Harper	Member	2024 - 2028
Very Rev R Preston	Member	2024 - 2028
Mr D Jack	Member	2024 - 2028
Mr P Goldfinch	SEC ACTS Trustee - ex-officio	
Rev J Patron Bell	Ecumenical Rep (Meth)	

Interfaith Relations Committee

Vacant	Convener	
Rt Rev the Bishop of Glasgow and Galloway	College of Bishops	
Rev N Bowry	Member	2021 – 2029
Rev G Dillon	Member	2023 - 2027
Rev L Dose	Member	2023 - 2027
Vacant	EMU Rep (URC)	
Rev G Jones	EMU Rep (Meth)	
Mr J Sikora	Ecumenical Observer (BCOS)	
Ms M Yandoli	Ecumenical Observer (CofS)	

Liturgy Committee

Rev R Addis	Convener	2025 - 2030
Rt Rev the Bishop of St Andrews, Dunkeld and Dunblane	College of Bishops	
Rev Canon N A Brown	Member	2019 - 2027
Rev Dr L Curtice	Member	2024 - 2024
Dr J R Davies	Member	2020 - 2028
Rev Dr L Penny	Member	2024 - 2024
Rev Canon C J Wutscher	Member	2020 - 2028

Mission Board

Rev K Thomasson	Convener	2025 - 2030
Rt Rev the Bishop of Glasgow and Galloway	College of Bishops	
Vacant	Convener, Church in Society Committee	
Rev Dr H Inbadas	Convener, Global Partnerships Committee	2021 - 2026
Rev T N Rongong	Convener, Youth Committee	
Vacant	Convener, Local Mission Devlopment Committee	
Rev G Chimara	Aberdeen and Orkney	2024 - 2028
Rev Canon P Watson	Argyll and The Isles	2025 - 2029
Rev M Allwood	Brechin	2025 - 2029
Rev C Downey	Edinburgh	2024 - 2028
Vacancy	Glasgow and Galloway	
Rev J Boothby	Moray, Ross and Caithness	2021 - 2025
Rev Canon L Baker	St Andrews, Dunkeld and Dunblane	2022 - 2026

Church in Society Committee

Vacant	Convener	
Ms C Beel	Member	2022 – 2026
Rev R Bennett	Member	2024 - 2028
J Benvie	Member	2022 - 2026
Rev W J Shaw	Member	2021 - 2025
Mrs F Wright	Member	2024 - 2028

Global Partnerships Committee

Rev Dr H Inbadas	Convener	2021 - 2026
Dr F Armstrong	Member	2023 - 2027
Ms C Beel	Member	2021 - 2025
Ms L Murray	Member	2025 - 2029

Local Mission Development Committee

Vacant	Convener	
Dr R Brett	Member	2023 - 2027
Rev E Charman	Member	2023 - 2027
Rev Dr J Holden	Member	2023 - 2027
Mr S Plant	Member	2023 - 2027
Mr S Plant	Member	2023 - 2027

Youth Committee

Miss P Pryce	Chair	
Rev T N Rongong	Convener	
Rt Rev the Bishop of Glasgow and Galloway	College of Bishops	
Mr M Haigh-Forsyth	Acting Youth Officer, Aberdeen and Orkney	
Mrs C Benton-Evans	Youth Officer, Brechin	
Rev F Reynolds	Advisor for Christian Life, Edinburgh	
Miss A Byers	Acting, Youth Officer, Glasgow and Galloway	
Ms L A Forsyth	Youth Officer, Moray Ross and Caithness	
Mr J Gardner	Youth Officer, St Andrews, Dunkeld and Dunblane	
Miss E Mills	Member 12 - 18	
Miss K Byers	Member 18 - 25	
Miss E Close	Member 18 – 25	
Miss F Hamilton	Member 18 - 25	
Miss H Kerridge	Member 18 - 25	
Mr J Rongong	Member 18 - 25	
Miss M Shanks	Member 18 - 25	

Administration Board

Mrs J Whiteside	Convener	2024 - 2029
Rt Rev the Bishop of Argyll and The Isles	College of Bishops	
Mr D Gibbon	Convener, Buildings Committee	2025 - 2030
Mr M Harris	Convener, Investment Committee	2022 - 2027
Ms M Hendry	Convener, Personnel Committee	2024 - 2029
Mr P Marsh	Convener, Retirement Housing Committee	2022 - 2027
Rev Canon L Braybrooke	Aberdeen and Orkney	2025 - 2029
Rev J Szoke	Argyll and The Isles	2025 - 2029
Rev R Campbell	Brechin	2024 - 2028
Vacant	Edinburgh	
Dr B Routledge	Glasgow and Galloway	2023 - 2027
Mr D Campbell	Moray, Ross and Caithness	2025 - 2029
Mr B Grimley	St Andrews, Dunkeld and Dunblane	2019 - 2027
Vacant	General Synod	
Rev Dr E Breakey	General Synod	2024 - 2028
Mr R Dickson	General Synod	2024 - 2028

Buildings Committee

Mr D Gibbon	Convener	2025 - 2030
Dr P Burman	Member	2023 - 2027
Mr N Gaunt	Member	2018 - 2026
Mr S Jamieson	Member	2022 - 2026
Mr C Maclean	Member	2024 - 2028
Very Rev R Preston	Member	2023 – 2027
Vacant		

Investment Committee

Mr M Harris	Convener	2022 – 2027
Mr A Everett	Member	2024 - 2028
Rev A Fairclough	Member	2019 - 2027
Mr R MacDonald	Member	2021 - 2029
Mr T Roberts	Member	2024 - 2028

Personnel Committee

Ms M Hendry	Convener	2024 - 2029
Rt Rev the Bishop of Brechin	College of Bishops	
Dr Elspeth Atkinson	Member	2024 - 2028
Rev A Fairclough	Member	2018 - 2026
Very Rev A Simpson	Member	2024 - 2028
Ms J Smith	Member	2024 - 2028
Vacant	Committee on Canons Representative	

Retirement Housing Committee

Mr P Marsh	Convener	2022 - 2027
Rev Canon D J B Fostekew	Member	2019 - 2027
Rev Canon R King	Member	2024 - 2028
Rev D Matthew	Member	2025 - 2029
Mr I Spence	Member	2019 - 2027

Institute Council

Rt Rev the Bishop of Brechin	Convener	2025 - 2030
Rt Rev the Bishop of St Andrews, Dunkeld and Dunblane	Member	
Dr R Brett	Member	2024 - 2028
Very Rev M Campbell	Member	2023 - 2027
Rev E Garman	Member	2018 - 2026
Rev Canon Prof D Jasper	Member	2025 - 2029
Dr K Kiefer	Student Representative	2024 - 2026
Rev Dr R Sims	Member	2025 - 2029
Rev Dr J Carswell	Ecumenical Member	2023 - 2027
Rev Canon Prof M Hull (in attendance)	Convener, Institute Management Committee (Board of Studies)	

Pension Fund Trustees

Ms S Whitley	Chair	2022 - 2027
Rev A Fairclough	Member Nominated Trustee	2025 - 2029
Rev P Mead	Member Nominated Trustee	2023 - 2027
Mr R O'Riordan	Trustee	2022 - 2026
Mr R Jones	Trustee	2025 - 2029
Mrs C Johnston	Trustee	2025 - 2030

General Synod of the Scottish Episcopal Church

Annual Report and Financial Statements

For the year ended 31 December 2025

Scottish Charity Number SC015962

THE GENERAL SYNOD OF THE SCOTTISH EPISCOPAL CHURCH

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THE GENERAL SYNOD OF THE SCOTTISH EPISCOPAL CHURCH
Reference and administrative information

Charity name and address	General Synod of the Scottish Episcopal Church Ground Floor West, 40 Torphichen Street, Edinburgh, EH3 9JB
Scottish Charity Number	SC015962
Charity Trustees	*Standing Committee* Mrs Cathy Johnston (Convener from 7th June 2025) Ms Bridget Campbell (Convener to 7th June 2025) Most Rev Mark Strange Rt Rev Dr John Ames (to 7th June 2025) Rt Rev David Railton (from 7th June 2025) Rt Rev Anne Dyer (to 7th June 2025) Rt Rev Andrew Swift (from 7th June 2025) Very Rev Kelvin Holdsworth Dr Anne Martin Very Rev Sarah Murray (to 7th June 2025) Rev Keith Thomasson (from 7th June 2025) Rev Diana Hall Mrs Jan Whiteside Rev Canon Dr Michael Barlowe (co-opted non-voting from 5th February 2026)
Principal Officers	Secretary General — Dr Dee Bird Chief Operating Officer — Dr Patricia Krus Chief Financial Officer — Mr James Lloyd
Solicitors	Shepherd and Wedderburn LLP 9 Haymarket Square, Edinburgh, EH3 8FY Brodies LLP 58 Morrison Street, Edinburgh, EH3 8BP
Auditor	CT Audit Limited Chartered Accountants and Statutory Auditor 61 Dublin Street, Edinburgh, EH3 6NL
Fund Managers	Baillie Gifford & Co Calton Square, 1 Greenside Row, Edinburgh, EH1 3AN
Bankers	Bank of Scotland plc Triodos Bank NV
Trustees for the Charity	*Trustees of the General Synod of the Scottish Episcopal Church* Rt Rev David Chillingworth Canon Dr John Ferguson-Smith (to 23rd February 2026) Mr Gavin Gemmell (to 15th October 2025) Mr Robert Gordon Mr Martin Haldane Prof Patricia Peattie *Directors of Scottish Episcopal Church Nominees* Rt Rev David Chillingworth Canon Dr John Ferguson-Smith (to 23rd February 2026) Mr Gavin Gemmell (to 15th October 2025) Mr Robert Gordon Mr Martin Haldane (to 15th September 2025) Most Rev Mark Strange

The Trustees for the Charity have no involvement in their capacity as Trustees for the Charity, in the management and control of the General Synod. Their role is to be nominees holding title to assets (principally heritable properties and investments) on behalf of the General Synod.

Annual Report of the Standing Committee (Charity Trustees)
For the year ended 31 December 2025

Structure, governance and management

1. The Scottish Episcopal Church ("SEC") is a province of the Anglican Communion.

2. The General Synod of the Scottish Episcopal Church is the deliberative and legislative body of the SEC; it is also an unincorporated association registered with the Office of the Scottish Charity Regulator (OSCR).

3. The Standing Committee ("SC") serves as the Executive Committee of the General Synod; its members are also the trustees of the charity.

4. SC comprises the Conveners of the General Synod's four Boards (the Mission Board, Faith and Order Board, Administration Board and the Board of the Scottish Episcopal Institute, also known as the 'Institute Council'), an independent lay Convener, a further lay member of General Synod, two clerical members of General Synod and a representative of the College of Bishops ("CoB"). SC implements General Synod's decisions, and co-ordinates the work of the four Boards. SC normally meets five times a year.

   It works closely with the CoB in addressing strategic issues facing the SEC as a whole.

   CoB comprises all the Diocesan Bishops, each of whom has a collective or shared responsibility to oversee and care for the SEC as well as oversee and care for his or her own diocese.) With the exception of the Primus and the representative of CoB, SC members are appointed by the General Synod for a term of either four or five years. CoB appoints its representative.

5. The affairs of the SEC are regulated by the Code of Canons and the Synod's Digest of Resolutions which are binding upon the General Synod and the SEC's dioceses and congregations or 'charges'.

   The dioceses and charges of the SEC also enjoy charitable status in their own right and their financial transactions are not reflected in the financial statements of the General Synod.

6. Acting under the authority of the General Synod of the SEC, and subject to the terms of the Digest of Resolutions, the SC has the general control and management of the administration of the affairs of the General Synod.

   Specifically, it is empowered to expend the income of the SEC general funds and authorise any Board or Committee to expend sums, as SC considers necessary, from the capital funds of that Board of Committee.

7. The work of the General Synod of the SEC is supported by the employees of the General Synod Office ("GSO") and by volunteers from across the Province. Responsibility for leading and managing the work of the GSO is delegated by SC to the Secretary General, the senior principal officer, who reports to the Convener of SC.

8. A full list of SC members is at page 10.

Objectives and activities of Standing Committee

9. In its role as the Executive Committee of the General Synod, SC acts to progress the General Synod's objective of securing the general advancement of the SEC's mission which falls under the following six broad charitable activities:

   - mission development and support
   - ministry support and training
   - advancement of ecumenical and church relations
   - promotion, publications and communication

- support for retired clergy and
- provision of support and advice to dioceses and congregations of the SEC.

10. Much of the work is carried out by the four Boards and their pendant Committees. The Administration Board, for example, determines policy in relation to the administration of provincial investments and property and for matters pertaining to clergy stipends and allowances.

    There is also a Safeguarding Committee, Provincial Environment Group and Ethical Investment Advisory Group all of which report to the Standing Committee.

11. As the Trustees of the charity, SC is also responsible for the following:

    - ensuring the charity is compliant with statutory regulations
    - setting the annual budget and receiving regular financial reports
    - appointing the leadership of the GSO
    - ensuring the welfare of employees and
    - overseeing the management and mitigation of risk.

Achievements of the Standing Committee

12. In 2025, SC focused on strengthening governance and progressing work on a national strategy for the Province.

Strengthening Governance

13. SC oversaw several governance developments during the year:

    A new Scheme of Delegation was introduced, setting out clearly the responsibilities of SC, the Secretary General, and Chief Officers, supporting transparent and efficient decision-making and accountability. A programme of updating HR policies continued, including the introduction of more family friendly provisions for employees, reinforcing good employment practice across the GSO. The Risk Register was reviewed and updated to reflect current risks and ensure that appropriate mitigations are in place. Steps were taken to improve and enhance cyber security by updating our IT policies as well as introducing multi factor authentication. We have begun working with a new IT provider who will work with us to further develop our IT infrastructure and processes to mitigate our risk further against cyber security. A Skills Matrix was introduced during the summer of 2025 to identify gaps in knowledge and experience on the Committee and, based on the analysis of responses – and after an open recruitment exercise – a highly-skilled co-opted, non-voting member was appointed to the Committee, taking up the position in early 2026. Strengthening governance will continue to be a priority for Standing Committee going forward.

Strategic Development

14. In early 2025, SC worked with the CoB to begin shaping a Provincial Strategy, which was discussed at General Synod in 2025 (“GS ‘25”) and drew upon input from across the Province. The Strategy sets out priorities to deepen discipleship, strengthen leadership, engage younger people, enhance training for clergy and laity, create more flexible vocational pathways, and support growth. It also commits the Church to responsible stewardship of resources, both human and financial. Together, these priorities provide a focused framework for guiding the Church’s work in the years ahead. The Provincial Strategy 2026 – 2033 will be presented to Synod in June 2026 (“GS ’26). The Committee, with the support of its pendant Boards and the College of Bishops, will now oversee the development of a plan to operationalise the Strategy. As announced at General Synod 2025, £10m has been earmarked to support this work.

15. Also in 2025, SC awarded a one-off additional £300,000 to dioceses to support mission and ministry. The additional funds were allocated according to the Mission and Ministry Support Grant formula.

Challenges in 2025

16. Throughout the year, SC was kept informed of ongoing challenges within the Diocese of Aberdeen and Orkney.

    In response, it continued to make funded mediation available to support resolution and stability.

17. After multiple health and safety concerns were identified with Forbes House, the home of the GSO insurers issued an ultimatum to either carry out extensive – and very costly – repairs or vacate the property. After careful consideration, SC took the decision to secure leased office accommodation in nearby Torphichen Street. The GSO relocated to the new offices in April 2026, after which time SC will take a decision on the future of Forbes House.

Towards Net Zero

18. In 2025, the Scottish Episcopal Church ("SEC") significantly expanded its Net Zero programme through training, data gathering, diocesan engagement and project delivery. A major achievement of 2025 was the success of the Net Zero Roadshows, held across every diocese. With participants representing half the SEC charges. Roadshows built confidence, strengthened relationships, and led to over half of attending charges following up to discuss plans. Churches evidence transitioning to renewable electricity tariffs and exploring upgrades such as heat pumps, solar PV, battery storage, insulation, and infrared heating. Practical support accelerated through Benefact Trust co-funded Pilot and Pioneer projects, are delivering projects and learning across the dioceses. Late 2025 also introduced the Sustainable Travel Grant, enabling engagement in a new line of environmental action for churches. The SEC now has better understanding, clearer data, and growing momentum as it heads toward the 2027–2030 phase of its Net Zero programme.

General Synod 2025

19. GS '25 convened in Edinburgh from 5–7 June 2025 at St Paul's and St George's Church. On the first day, SC and College of Bishops together led an interactive session on the development of the Provincial Strategy, announcing that £10m would be released over a period of five to seven years to support the delivery of the Strategy. Other significant items of business included the first reading of the amended Canon 4, governing the election of bishops, and a new Blessing of a Marriage liturgy was introduced. The Saint Ninian Declaration, an ecumenical statement affirming friendship and deepening cooperation between the SEC and the Roman Catholic Church in Scotland, was enthusiastically supported by members.

20. In addition to its formal business, GS '25 received a presentation marking the 1700th anniversary of the Council of Nicaea, offering an opportunity for collective reflection on the development and enduring significance of the Nicene Creed. Further presentations addressed charity governance, ensuring continued attention to compliance, oversight, and good practice. GS '25 also devoted time to a session on assisted dying, supporting members to reflect on ethical and pastoral implications, as legislation is progressing through the Scottish Parliament.

21. On 9 September 2025, an extraordinary General Synod meeting was held online to facilitate the second reading of Canon 4. The successful second reading of the Canon ensured that the revised provisions governing episcopal elections were in place ahead of the Edinburgh Episcopal Synod.

Episcopal elections

22. Although SC is not involved in episcopal elections, it is appropriate here to report the retiral and election of bishops during the year.

23. In January 2025 Nicholas Bundock was elected as the Bishop of Glasgow and Galloway and consecrated in May 2025 at St Mary's Cathedral, Glasgow. John Armes, Bishop of Edinburgh, retired in August 2025

after serving in the role since 2012. In February 2026, the Diocese of Edinburgh elected the Dr Dagmar Winter, who will be translated to her new post in May 2026.

Standing Committee membership and General Synod appointments

24. At the 2025 General Synod, several key convenerships and appointments were made. As Ms Bridget Campbell had completed her term of office, **Cathy Johnston** was elected the new **Convener of SC**. **Keith Thomasson** was appointed **Convener of the Mission Board, thereby becoming a member SC**. **In addition, Andrew Swift, Bishop of Brechin** was elected **Convener of the Institute Council**, and SG '25 ratified the 2024 appointments of **David Jasper** and **Rebekah Sims** as members of the Institute Council. **David Gibbon** was appointed **Convener of the Buildings Committee**.

25. GS '25 also approved a formal provision allowing the appointment of **non-voting coopted members** for up to two consecutive two-year terms to bring additional expertise to boards and committees.

26. In late 2025, SC welcomed Michael Barlowe as a co-opted, non-voting member onto the Committee. Michael Barlowe attended his first meeting in February 2026.

General Synod Office staff matters

27. SC delegate the day-to-day operations to the Secretary General, supported by the principal officers, as set out under the reference and administrative details page 10. These listed individuals are authorised by SC to make decisions on the day to day running of the organisation. The remuneration of these individuals are set, monitored and reviewed by SC on an annual basis.

28. During the year there were staffing changes within the Scottish Episcopal Institute ("SEI"). A new post, Director of Contextual Formation, was created, replacing the role of Director of Mixed Mode Training. Anna-Claar Thomasson-Rosingh, who had held the post of Director of Studies within the SEI since late 2023, was appointed to the new post after an open recruitment exercise; and Victoria Turner was appointed as Director of Studies, taking up the position in August.

29. In addition, two new posts were created to support provincial work: an administrator post was added to the Safeguarding Team in response to the increased workload around changes to the PVG scheme; and a Provincial Youth Ministry Coordinator was appointed to work alongside the Provincial Youth Ministry Lead to enhance youth engagement.

Financial review

30. (The audited financial statements are at page 22)

End of year result

31. The total deficit for the year was £250,234 before gains on investment, 4.6% more than the total budgeted deficit of £239,000. Income outperformed the budget by £176,000 primarily due to the larger than budgeted increase in the distribution of the SEC Unit Trust Pool ("UTP") agreed by the Investment Committee. Increased interest rates on cash balances was also a factor. Total expenditure was £187,000 more than budget, but this was a conscious decision made by SC as they provided an additional £300,000, to the Dioceses to support them whilst work continued on the Provincial Strategy during the year. However, the impact of this on the overall deficit was reduced by savings made elsewhere. There was reduced expenditure on training due to fewer students than anticipated and lower uptake than budgeted on some grant programmes.

32. Other income of £264,000 was generated due to the profit arising on the sale of three retirement properties. Surpluses arising on the sale of such properties are available to reinvestment in new properties to be purchased when required. (Two such properties were acquired during the year).

33. The market value of total investments increased by £2.7m, of which £1.9m relates to General Fund investments. The year 2025 was a positive one for investments and the increase in value reflected general market conditions.

Principal funding sources

34. The work of the General Synod is heavily dependent on funding from two sources: investment income and Quota received from dioceses, accounting for approximately 71% and 18% of income respectively. Investment income is primarily derived from the General Synod's holdings in the SEC UTP. Each of the seven dioceses of the SEC is asked to contribute to the costs of the General Synod by the payment of Quota. An element of what each diocese pays is funded by similar Quota contributions requested from congregations in the diocese.

Investment policy and performance

35. The General Synod's investments are held in the SEC UTP, an investment vehicle dealing with investments for the General Synod, dioceses and individual congregations of the SEC. Oversight of the SEC UTP is delegated to the Investment Committee ("IC").

36. The investment objective of the SEC UTP is to earn a return on the assets, over the long term, sufficient at least to maintain the real value of the distribution to the unit holders. Over the last three years the IC has been able to agree above inflation increases in the distribution rate. In 2025 the distribution was increased by 15.8% to £1.10 per unit. The real value of the distribution is therefore being maintained and the investment objective achieved.

Funds held as custodian trustee on behalf of others

37. The SEC UTP of the General Synod is a pooled investment fund managed by the General Synod on behalf of the unit holders. Approximately two thirds of the units are held by the Synod on its own behalf with the balance being held by it, through custodians, on behalf of other Church investors such as dioceses and congregations. Further information is provided in the financial statements for the SEC UTP on page 38.

Ethical investment

38. Approximately 30% of the SEC's UTP's portfolio is managed subject to the ethical screening policy incorporated in the ethical investment policy agreed by General Synod in 2013 and modified by further changes in relation to fossil fuels agreed in 2017. Agreements were put in place in 2020 with our fund managers to ensure no future direct investment in companies involved in the extraction of fossil fuels. The remaining 70% of the SEC UTP's portfolio is invested in pooled funds to which the application of direct ethical screening policies is impractical. Such pooled funds are subject to a policy framework developed by the Ethical Investment Advisory Group ("EIAG") and agreed by General Synod in 2021.

Social investment

39. The General Synod has a number of investments which have not been made with a view to achieving any particular rate of return but to further its charitable aims and objectives. In accordance with Financial Reporting Standard 102 many of these are recognised as social investments within the General Synod's financial statements whilst others continue to be categorised as heritable properties. SC endorses the use of General Synod's resources to further its objectives in this way.

40. Through its Retirement Housing Fund ("RHF"), the General Synod has an interest in 35 properties located throughout Scotland which have been purchased not to produce a commercial return but to provide retirement housing to eligible members of the SEC Pension Fund. The provision of loans to individuals to assist in such purchases is considered to be a social investment. There is currently one such loan classed as a social investment. (This type of loan is no longer provided.) SC recognises the need to ensure that adequate housing provision is made for retired clergy and their spouses or partners and intends that additional investment in retirement housing will, therefore, be made when required.

41. The loans provided to dioceses and charges to assist in the purchase, repair and development of church properties are also classed as social investments. Also categorised as being a social investment is the investment of £5,000 made in the Churches' Mutual Credit Union in 2015. The Braeburn Residential Home previously operated by the General Synod is now leased to the operator of the home for a peppercorn rent.

    The building continues to be owned by the General Synod and is classed as a social investment.

Reserves policy

42. SC has considered the level of reserves held by the General Synod and concluded that it would not be appropriate to accumulate reserves in the General Fund in excess of those necessary to generate income sufficient to meet budgeted annual expenditure – currently approximately £4.1m.

43. The bulk of the General Synod's reserves is invested in income generating investments (via the SEC UTP) or restricted-use heritable property used in the furtherance of its objectives (retirement housing). The General Fund reserves, which are those unrestricted funds at the disposal of IC to fund any aspect of the General Synod's work, stood at £61.5m at 31 December 2025.

44. IC recognises that the General Synod has significant reserves and, therefore, as mentioned above, is developing a provincial strategy to ensure financial resources are used for the benefit of the SEC.

Risk management

45. IC regularly reviews the Risk Register and considers the major risks facing the General Synod and the systems and procedures in place to mitigate those risks. The Risk Register is a 'live' document and is updated at least annually.

46. A fraud policy, fraud response plan, anti-bribery policy, Register of Interests and Register of Gifts and Other Benefits are all in place, along with a Code of Conduct for those serving on provincial Boards and Committees.

Principal risks and uncertainties

47. IC considers that the principal governance and management risks lie in addressing strategic forward planning. The organisational structure of the General Synod and its boards and committees is complex and the fact that a large number of provincial boards and committees are active across a wide variety of areas can mean that clear leadership and decision-making can be hampered by the diffuse nature of that structure. Such a structure is also dependent on identifying appropriate volunteer members with the necessary skills and availability to serve. To address these concerns, the Provincial Strategy has as one of its key enablers 'the simplification and alignment of governance' and this will be a focus from 2026 onwards.

48. IC considers that the principal financial risk facing the General Synod is a significant reduction in the return earned from its investments. The risk is mitigated by investing in the SEC UTP which is managed by professional fund managers. The investment objectives, strategy and performance are regularly reviewed by the General Synod's IC, which comprises individuals with relevant investment industry knowledge and expertise. The IC meets the fund managers at least twice a year.

49. SC considers the principal external risk to be declining church membership and is keen to work with the Bishops in identifying appropriate ways to nurture church growth.

Future plans

50. For the year 2026, SC will oversee the creation of an action plan to implement the Provincial Strategy. The plan will ensure that more resources are made available to support the mission and ministry of the Church and to align the work of the GSO to deliver objectives.

51. As part of its commitment to improve governance, SC agreed at its meeting in February 2026 that it will work towards the charity becoming a Scottish Charitable Incorporated Organisation (SCIO).

52. SC will continue to encourage the Faith and Order Board and its pendant committee, the Committee on Canons, to review, update and improve the Code of Canons and Digest of Resolutions.

53. SC will continue to work with the four boards in 2026 to review the committee structure with the intention of amalgamating or standing down some committees, where possible.

54. Finally, SC will support Senior Officers to deliver a programme of transformational change in relation to work practices within the GSO.

Reference and administrative details

55. Information setting out reference and administrative details appears on page 10.

Thanks

56. The work of the General Synod is dependent on the time, energy and goodwill of the many conveners and members of the Synod's Boards and Committees. On behalf of SC, I express our gratitude to all those who have served during the year.

Statement of Responsibilities of the Standing Committee of the General Synod of The Scottish Episcopal Church

In relation to financial statements on pages 22 to 37 and 38 to 40.

As the Charity Trustees of the General Synod of the Scottish Episcopal Church ("SEC"), the Standing Committee ("SC") is responsible for preparing the 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 SC 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 period. In preparing the Financial Statements SC is required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any 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 General Synod will continue in operation.

SC is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the General Synod and enable it to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution.

SC is responsible for safeguarding the assets of the General Synod and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SC is responsible for the maintenance and integrity of the charity and financial information included on the General Synod's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Cathy Johnston
Convener, Standing Committee
16 April 2026

Independent Auditor's Report to the General Synod of The Scottish Episcopal Church

Opinion

We have audited the financial statements of the General Synod of the Scottish Episcopal Church (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report of the Standing Committee ("SC"), other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material aspect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Standing Committee

As explained more fully in the Statement of Responsibilities of SC (as charity trustees), SC is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates and considered the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud. These included but were not limited to Charity Law and Health and Safety Regulations.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. We focused on laws and regulations that could give rise to a material misstatement in the charity's financial statements.

Our tests included, but were not limited to:

- A review of manual adjustments made in coming to the financial statements would identify any unusual adjustments.
- Through gaining a detailed understanding of the business and operations this allowed for identification of irregularities.

- Analytical review of figures against expectation in order to assess movements which may be caused by irregularities or fraud.
- Specific consideration was given to transactions with related parties.
- Fixed assets were suitably tested for potential impairment.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities is available on the Financial Reporting Council's website at: Auditor's Responsibilities for the Audit. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Standing Committee as the charity's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CT Audit Limited
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

16 April 2026

CT Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

THE GENERAL SYNOD OF THE SCOTTISH EPISCOPAL CHURCH

Statement of Financial Activities for the Year Ended 31 December 2025

		2025			2024		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£	£	£
Income from							
Donations and legacies	**5**	767,952	288,997	**1,056,949**	751,288	1,258	**752,546**
Investments	**6**	2,770,563	269,389	**3,039,952**	2,395,727	269,641	**2,665,368**
Charitable activities	**7**	93,912	91,407	**185,319**	62,129	103,367	**165,496**
Other	**8**	-	264,034	**264,034**	-	226,183	**226,183**
		3,632,427	913,827	**4,546,254**	3,209,144	600,449	**3,809,593**
Expenditure on							
Chartiable Activities	**9**	4,380,184	416,304	**4,796,488**	3,825,645	240,853	**4,066,498**
Total expenditure		4,380,184	416,304	**4,796,488**	3,825,645	240,853	**4,066,498**
Net expenditure before transfers and gain on investments		(747,757)	497,523	**(250,234)**	(616,501)	359,596	**(256,905)**
Gain on investments		2,482,806	307,248	**2,790,054**	6,302,191	792,664	**7,094,855**
Surplus before transfers		1,735,049	804,771	**2,539,820**	5,685,690	1,152,260	**6,837,950**
Transfers between funds		23,470	(23,470)	**-**	22,331	(22,331)	**-**
Net movement in funds		**1,758,519**	**781,301**	**2,539,820**	**5,708,021**	**1,129,929**	**6,837,950**
Fund balances at 1 January 2025		75,791,526	15,536,539	**91,328,065**	70,054,915	14,435,200	**84,490,115**
Fund balances at 31 December 2025		**77,550,045**	**16,317,840**	**93,867,885**	**75,762,936**	**15,565,129**	**91,328,065**

All income is derived from continuing activities.

The notes on pages 24 to 37 form part of these financial statements.

THE GENERAL SYNOD OF THE SCOTTISH EPISCOPAL CHURCH

Balance Sheet as at 31 December 2025

		2025		2024	
		£	£	£	£
Fixed Assets					
Tangible Assets	**11**		4,921,518		4,780,694
Investments at market value	**12**		86,029,595		84,473,384
			90,951,113		**89,254,078**
Current Assets					
Debtors	**13**	2,104,493		1,519,727	
Bank and Cash		1,495,180		1,028,755	
		3,599,673		2,548,482	
Current Liabilities					
Creditors: Amounts falling due within one year	**14**	(682,901)		(474,495)	
Net Current Assets			2,916,772		2,073,987
TOTAL NET ASSETS			**93,867,885**		**91,328,065**
Capital and Reserves	**15**				
Unrestricted Funds			77,550,045		75,791,526
Restricted Funds			16,317,840		15,536,539
TOTAL FUNDS	**16**		**93,867,885**		**91,328,065**

Approved by the Standing Committee and signed on their behalf by:

Cathy Johnston
Convener, Standing Committee
16 April 2025

The notes on pages 24 to 37 form part of these financial statements.

THE GENERAL SYNOD OF THE SCOTTISH EPISCOPAL CHURCH

Statement of Cash Flows for the Year Ended 31 December 2025

	2025 £	2024 £
Net income for the year		
Net cash (used in) operating activities (reconciliation below)	**(3,660,809)**	**(3,163,278)**
Cash flows from investing activities:		
Dividends, interest and rent from investments	2,770,178	2,458,295
Proceeds from the sale of property	525,440	364,121
Purchase of property and equipment	(402,229)	(488,252)
Proceeds from the sale of investments	1,765,963	590,437
Loans advanced (to dioceses / charges)	(545,000)	(1,077)
Loans repaid (by dioceses / charges)	12,878	16,174
Net cash provided by investing activities	**4,127,230**	**2,939,698**
Change in cash in year	466,421	(223,580)
Cash at 1 January 2025	1,028,759	1,252,339
Cash at 31 December 2025	**1,495,180**	**1,028,759**

Reconciliation of net income to net cash flow from operating activities

Cash flows from operating activities:		
Net (expenditure) / income for the year (as per the Statement of Financial Activities)	2,492,896	6,837,952
Adjustments for:		
(Gains) on investments	(2,676,893)	(7,044,508)
Dividends, interest and rent from investments	(3,039,952)	(2,665,368)
Profit on sale of property	(264,034)	(226,183)
Profit on sale of investments	(113,161)	(50,347)
(Increase) / Decrease in debtors	(314,993)	5,680
Increase / (Decrease) in creditors	255,328	(20,504)
Net cash (used in) operating activities	**(3,660,809)**	**(3,163,278)**

Analysis of changes in net debt

	At 1 January 2025	Cash flows	At 31 December 2025
Cash	1,028,759	466,421	1,495,180
Total	**1,028,759**	**466,421**	**1,495,180**

The notes on pages 24 to 37 form part of these financial statements.

THE GENERAL SYNOD OF THE SCOTTISH EPISCOPAL CHURCH

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Basis of preparation of the financial statements
The financial statements have been prepared under the historical cost convention as modified by the revaluation of investment assets and are in accordance with applicable accounting standards, Financial Reporting Standard 102 (FRS 102), the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) (FRS102) effective from 1 January 2019.

The General Synod of the Scottish Episcopal Church ("SEC") constitutes a public benefit body as defined by FRS 102. The functional and presentational currency of these financial statements is pound sterling.

Going Concern
The financial statements have been prepared on a going concern basis. The Standing Committee ("SC") has assessed the General Synod's ability to continue as a going concern and has a reasonable expectation that the General Synod has adequate resources to continue in operational existence for the foreseeable future. Thus, it continues to adopt the going concern basis of accounting in preparing the financial statements. The most significant areas of uncertainty with regard to the value of assets held by the General Synod and its ability to continue to operate is the performance of the SEC Unit Trust Pool ("UTP") and the income it produces. (See the investment policy and performance and risk management sections of the Standing Committee's report for more information. The financial statements of the SEC UTP at page 38.)

Fund accounting
Note 2 explains the general purposes of the funds administered by the General Synod. Core funding for the activities of the Boards and most of the Committees is allocated from the General Fund.

Transfers between Revenue and Capital Funds reflect changes in the underlying mix of capital and current assets on a fund by fund basis.

Accruals
Accruals are made for major items outstanding at the Balance Sheet date to preserve consistency of charge from year to year.

Tangible fixed assets and depreciation
Heritable properties are shown at cost and expenditure on improvements is capitalised. The heritable properties have useful lives in excess of fifty years. No depreciation has been provided against the book value of heritable properties as, in the opinion of SC, due to the long useful economic lives of the properties and their high residual values, any depreciation charge and resultant accumulated depreciation are immaterial. In the opinion of SC, no impairment of the carrying values has occurred during the year.

Expenditure on other tangible fixed assets, such as office furniture and equipment, is generally charged to revenue as incurred as the amounts involved rarely exceed £10,000 which is considered a reasonable limit below which expenditure would not be capitalised. Any single asset costing more than £10,000 is capitalised and depreciation charged on a straight-line basis over five years.

Fixed asset investments
Investments are shown at market value and unrealised gains and losses are taken to the appropriate Capital Account and are included in the Statement of Financial Activities.

Social investments
Social investments are shown at cost. In the opinion of SC no impairment of the carrying values has occurred during the year.

Disposals of investments and heritable properties
Realised profits and losses on investments and heritable properties are recognised on the date of disposal and are credited directly to the appropriate Capital Account and are included in the Statement of Financial Activities.

Income
All income is included in the Statement of Financial Activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy.

Investment income
Investment income is accounted for on a due and receivable basis.

Quota income
Dioceses' contributions towards the funding of the work of the General Synod ('Quota') are recognised as receivable when it is clear that the funds will be remitted to the General Synod.

Donations, legacies and similar income
Donations, legacies and similar income are recognised as receivable when the amount is known and receipt is likely.

Grant expenditure
Grants approved but not taken up at the year end are accrued in the financial statements.

Governance Costs
Governance Costs relate to those costs necessary to provide the governance infrastructure which allows the General Synod to operate, to generate the information required for public accountability and to address strategic issues facing the SEC.

Apportionment of Support Costs (including Governance Costs)
Expenditure is shown in the Statement of Financial Activities categorised by charitable activity in accordance with the requirements of the Statement of Recommended Practice. Certain costs and grants awarded are capable of direct attribution to the categories; however other costs, in particular certain costs associated with the General Synod Office and governance costs, are attributable to more than one category. These costs have been apportioned to the specified categories based on an estimate of the time spent by staff on those activities. (See note 6)

Basic financial instruments
The General Synod has only basic financial assets and liabilities comprising investments, debtors, cash at bank and creditors. These assets and liabilities are initially recorded at cost and subsequently at market value in the case of investments and in respect of other assets and liabilities at the amounts expected to be received or paid**.**

2 Funds

Unrestricted funds are available for use at the General Synod's discretion; restricted funds are those given for specific purposes. The funds of the General Synod are grouped according to purpose and are administered by boards and SC. The functions of each board and Standing Committee are:

Standing Committee	To co-ordinate the work of the boards and to oversee the work of the General Synod Office ("GSO"). The members of SC are the Charity Trustees.
Administration Board	To oversee the general administration of the Church as a whole through its pendant committees.
Mission Board	To promote the Church both at home and abroad.
Institute Council	To oversee the areas of ministerial formation and training.
Faith and Order Board	To consider questions of Church government and organisation, doctrine and liturgy, and relationships with other churches.

There are approximately 60 restricted funds administered by the Administration Board, Mission Board and Institute Council depending on the purpose of each restricted fund.

Transfers of Revenue funds from restricted to designated funds represent the administration charges levied on a number of restricted funds for the use of GSO staff and resources.

As explained in note 1 above, transfers between Revenue and Capital balances of the same fund represent changes in the underlying mix of capital and current assets.

Any transfers other than those of a recurring nature are explained in note 15.

3 Employee costs and remuneration of key management personnel

	2025 £	2024 £
Salaries	1,147,122	1,016,977
Pension contributions	251,129	315,937
Social security costs	130,671	100,178
Total Payroll Costs	**1,528,922**	**1,433,093**
Travel and subsistence	15,884	7,689
Training	21,210	2,065
Total Costs	**1,566,016**	**1,442,847**
Average number of employees	33	30
Average number of full time equivalent posts	29.4	26.0

The majority of staff costs are included in support costs and are apportioned to charitable activities. The costs in relation to the staff of the Scottish Episcopal Institute ("SEI") are however included in the direct costs associated with Ministry support and training. (See note 6.)

Key management personnel are considered to be the members of SC and the Management Team comprising the Secretary General, the Treasurer, the Chief Finance Officer, the Chief Operating Officer, the Director of Communications, the Church Relations Officer, the Head of Safeguarding, the Principal of the SEI and the Net Zero Delivery Director. The members of SC receive no remuneration and the total employment benefits including employer pension and National Insurance contributions of the Management Team were £650,827 (2024: £641,881).

Three employees received emoluments, as defined for taxation purposes, exceeding £60,000 and which fell in the following banding*:*

	2025 Number	2024 Number
£60,001 - £70,000	2	1
£80,001 - £90,000	1	-

These members of staff are also members of the defined benefit SEC Pension Fund.

All employees are members of the SEC Pension Fund which is a non-contributory defined benefit scheme with benefits based on final pensionable salary. Others employed by the SEC , clergy for the most part, are also members. The General Synod is unable to identify its share of the underlying assets and liabilities of the Fund on a consistent and reasonable basis and so accounts for its contributions as if the scheme was a defined contribution scheme. The contribution rate for the year under review was 22%. The rate is based on the triennial Actuarial Valuation of the Fund as at 31 December 2023 which estimated the Fund's surplus to be £4.6m. As a result, the change in the contribution rate from 32.2% to 22% was announced in September 2024 and implemented from 1st January 2025. There were no contributions outstanding at 31 December 2025 in relation

to the General Synod's employees.

4 Expenses paid to board and committee members

Board and committee members are entitled to reimbursement of necessarily incurred travel and subsistence expenses in accordance with the rates determined by SC. No remuneration is paid to committee members. Expenses totaling £6,787 were paid to nine members of SC during the year, in relation to their membership of that Committee. (2024: £4,464 paid to six members).

5 Donations and legacies

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Quota	750,000	-	**750,000**	715,000	-	**715,000**
Donations	17,952	43,762	**61,714**	36,000	1,258	**37,258**
Legacies	-	235	**235**	288	-	**288**
Grants	-	245,000	**245,000**	-	-	**-**
	767,952	**288,997**	**1,056,949**	**751,288**	**1,258**	**752,546**

6 Investments

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
UTP distributions	2,719,970	236,0555	**2,956,025**	2,345,610	233,173	**2,578,783**
Interest	28,889	33,334	**62,223**	28,413	36,468	**64,881**
Rental Income	21,704	-	**21,704**	21,704	-	**21,704**
	2,770,563	**269,389**	**3,039,952**	**2,395,727**	**269,641**	**2,665,368**

7 Charitable Activities

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Publication sales	6,941	-	**6,941**	6,163	-	**6,163**
Other income	41,109	-	**41,109**	13,5333	14,909	**28,442**
Pension fund and investment administration fee	45,682	-	**45,682**	42,433	-	**42,433**
Rental Income	-	91,407	**91,407**	-	88,458	**88,458**
	93,912	**91,407**	**185,319**	**62,129**	**103,367**	**165,496**

8 Other

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Gain on sale of property	-	264,034	**264,034**	-	226,183	**226,183**
	-	**264,034**	**264,034**	**-**	**226,183**	**226,183**

9 Expenditure on charitable activities and governance costs

Expenditure on charitable activities includes direct costs, grants awarded and support costs. Support costs, which relate primarily to costs associated with the GSO and governance costs, are apportioned based on estimates of time spent by staff on the various activities.

Governance Costs relate to those costs necessary to provide the governance infrastructure which allows the General Synod to operate, to generate the information required for public accountability and to address strategic issues facing the SEC. Such costs include the costs of the annual meeting of General Synod and professional fees relating to audit and legal advice.

2025	**Direct Costs** £	**Grants awarded** £	**Support Costs** £	**2025 Total** £
Charitable activities				
Mission development and support	30,772	96,362	277,630	**404,764**
Ministry support and training	407,786	219,818	57,392	**684,996**
Ecumenical and church relations	49,799	-	108,459	**158,258**
Promotion, publication and communication	29,637	-	446,168	**475,805**
Support for retired clergy	106,980	51,070	86,166	**244,216**
Provision of support and advice to Dioceses and Congregations	402,227	1,821,002	530,911	**2,754,140**
	1,027,201	**2,188,252**	**1,506,726**	**4,722,179**

2024	**Direct Costs** £	**Grants awarded** £	**Support Costs** £	**2024 Total** £
Charitable activities				
Mission development and support	28,621	161,864	283,813	**474,298**
Ministry support and training	428,526	220,878	62,511	**711,915**
Ecumenical and church relations	52,381	-	109,255	**161,636**
Promotion, publication and communication	16,248	-	422,091	**438,339**
Support for retired clergy	130,769	49,125	84,837	**264,731**
Provision of support and advice to Dioceses and Congregations	324,066	1,258,676	432,835	**2,015,577**
	980,611	**1,690,543**	**1,395,342**	**4,066,496**

	2025 £	**2024** £
Analysis of support costs		
Staff costs	931,206	845,470
Property and equipment costs	132,888	115,607
General administration costs	107,963	99,365
Board and committee expenses	14,768	8,555
Governance costs	394,211	326,345
	1,581,036	**1,395,342**

	2025 £	**2024** £
Analysis of governance costs		
Meeting costs	9,512	4,134
General Synod costs	94,562	88,614
Legal costs	269,797	214,397
Audit fees	20,340	19,200
	394,211	**326,345**

10 Grants

Grants are made to Dioceses, Charges and individuals within the Scottish Episcopal Church for a number of purposes. Grants are also made to other church bodies, non-church bodies and to individuals. The grants awarded during the year can be analysed:

	Mission & Ministry Grants	Other Grants paid to Diocese	Net Zero Grants	Building Grants	Community & Education Grants	Grants paid Overseas	2025 Total
	£	£	£	£	£	£	£
Diocese of Aberdeen & Orkney	99,463	59,666	-	-	-	-	**159,129**
Diocese of Argyll & the Isles	146,881	36,937	-	-	1,000	-	**184,818**
Diocese of Brechin	91,968	37,232	-	-	-	-	**128,930**
Diocese of Edinburgh	88,036	106,558	-	-	-	-	**194,594**
Diocese of Glasgow & Galloway	101,011	38,563	-	-	-	-	**139,574**
Diocese of Moray, Ross & Caithness	119,541	69,387	-	-	-	-	**188,928**
Diocese of St Andrew's, Dunkeld & Dunblane	102,972	101,255	-	-	-	-	**204,227**
All Saints, Bearsden	-	-	-	9,450	-	-	**9,450**
Bishop Election Fund	-	69,676	-	-	-	-	**69,676**
Bishop's House, Iona	-	-	-	13,924	-	-	**13,924**
Holy Trinity, Dunfermline	-	-	-	2,985	-	-	**2,985**
Holy Trinity, Dunoon	-	-	-	2,985	-	-	**2,985**
Holy Trinity, Kilmarnock	-	-	-	2,985	-	-	**2,985**
Isla Spey Deveron Group of Churches	-	-	1,000	-	-	-	**1,000**
Miscellaneous	-	26,913	-	-	715	-	**27,628**
St Andrew's, Ardrossan	-	-	-	20,000	-	-	**20,000**
St Andrew's, Kelso	-	-	-	32,468	-	-	**32,468**
St Andrew's, St Andrews	-	-	7,250	-	-	-	**7,250**
St Andrew's, Dumbarton	-	-	7,250	-	-	-	**7,250**
St Barnabas, Moredun	-	-	-	6,000	-	-	**6,000**
St Clements, Aberdeen	-	-	-	-	3,000	-	**3,000**
St Columba, Bathgate	-	-	-	2,000	-	-	**2,000**
St Columba, Largs	-	-	5,440	-	-	-	**5,440**
St Fillan's, Buckstone	-	-	12,000	-	-	-	**12,000**
St Finnbarr, Dornoch	-	-	-	11,071	-	-	**11,071**
St Finnians, Lochgelly	-	-	42,000	-	-	-	**42,000**
St James the Great, Dollar	-	-	-	22,702	-	-	**22,702**
St James the Less, Penicuik	-	-	48,691	-	-	-	**48,691**
St James, Mutchill	-	-	-	21,383	-	-	**21,383**
St John the Evangelist, Aberdeen	-	-	43,500	-	-	-	**43,500**
St John the Evangelist, Dumfries	-	-	-	-	4,000	-	**4,000**
St John's, Jedburgh	-	-	-	-	5,000	-	**5,000**
St Leonard's, Lasswade	-	-	20,262	-	-	-	**20,262**
St Luke the Evangelist, Glenrothes	-	-	43,500	-	-	-	**43,500**
St Luke's, Dundee	-	-	4,650	-	-	-	**4,650**
St Margaret, Easter Road	-	-	5,000	12,580	-	-	**5,000**
St Margaret, New Galloway	-	-	5,000	-	-	-	**17,580**
St Mark's, Portobello	-	-	43,500	-	-	-	**43,500**
St Mary the Virgin, Arbroath	-	-	-	25,000	-	-	**25,000**
St Mary the Virgin, Hamilton	-	-	38,244	-	-	-	**38,244**
St Mary's, Carden Place	-	-	-	-	1,375	-	**1,375**
St Ninian's, Dundee	-	-	-	-	3,823	-	**3,823**
St Ninian's, Portpatrick	-	-	-	5,720	-	-	**5,720**
St Paul's & St George's, Edinburgh	-	-	27,088	-	-	-	**27,088**
St Peter, Lutton Place	-	-	-	11,500	-	-	**11,500**
St Peter's, Kirkcaldy	-	-	-	-	1,285	-	**1,285**

10 Grants (continued)

	Mission & Ministry Grants	Other Grants paid to Diocese	Net Zero Grants	Building Grants	Community & Education Grants	Grants paid Overseas	2025 Total
	£	£	£	£	£	£	£
St Peter's, Stornoway	-	-	901	-	-	-	**901**
St Saviour's, Bridge of Allan	-	-	-	5,830	-	-	**5,830**
St Ternan's, Banchory	-	-	3,840	2,843	-	-	**6,683**
St Ternan's, Muchalls	-	-	7,250	-	-	-	**7,250**
Child Allowance Grants - 6 individuals	-	-	-	-	7,500	-	**7,500**
Christmas Payments - 375 retired clergy	-	-	-	-	51,070	-	**51,070**
Church of Scotland	-	-	-	-	17,500	-	**17,500**
Diocese of Air Pongo, Papa New Guinea	-	-	-	-	-	6,358	**6,358**
Diocese of Jerusalem & the Middle East	-	-	-	-	-	5,000	**5,000**
EAPPI UK & Ireland	-	-	-	-	-	5,000	**5,000**
Ferrywell Youth Project	-	-	-	-	4,500	-	**4,500**
Herriott Watt University	-	-	-	-	27,316	-	**27,316**
Maintenance Grants - 6 individuals	-	-	-	-	38,157		**38,157**
Park School, Alloa	-	-	-	-	1,500		**1,500**
Scripture Union Scotland	-	-	-	-	5,000	-	**5,000**
Wiam Psycho-Social Project for Children	-	-	-	-	-	5,000	**5,000**
Total	**749,602**	**546,188**	**408,463**	**280,251**	**182,931**	**21,358**	**2,188,252**
2024	**432,200**	**565,573**	**101,416**	**290,745**	**192,514**	**107,996**	**1,690,543**

Included in Creditors and Accruals are Grants totaling £505,996 approved but not paid out (2024: £308,934).

10 Grants (continued)

Prior year comparative information:

	Mission & Ministry Grants	Other Grants paid to Diocese	Net Zero Grants	Building Grants	Community & Education Grants	Grants paid Overseas	2024 Total
	£	£	£	£	£	£	£
Diocese of Aberdeen & Orkney	54,065	107,859	-	-	-	-	**161,924**
Diocese of Argyll & the Isles	89,006	38,362	-	-	-	-	**127,368**
Diocese of Brechin	51,908	41,645	-	-	-	-	**93,553**
Diocese of Edinburgh	50,772	174,990	-	-	-	-	**225,762**
Diocese of Glasgow & Galloway	55,716	58,421	-	-	-	-	**114,137**
Diocese of Moray, Ross & Caithness	69,362	52,279	-	-	5,000	-	**126,641**
Diocese of St Andrew's, Dunkeld & Dunblane	61,471	90,417	-	-	-	-	**151,888**
All Saints, Inveraray	-	-	-	5,000	5,900	-	**10,900**
All Saints, Strichen	-	-	-	3,924	-	-	**3,924**
Greyfriars, Kirkcudbright & St Mary's	-	-	-	26,247	-	-	**26,247**
Holy Trinity, Ayr	-	-	-	20,000	-	-	**20,000**
Holy Trinity, Dunoon	-	-	-	-	6,602	-	**6,602**
Holy Trinity, Stirling	-	-	-	26,000	-	-	**26,000**
Mustard Seed, Edinburgh	-	-	-	-	5,000	-	**5,000**
Old St Paul's, Edinburgh	-	-	44,765	-	-	-	**44,765**
Others	-	1,559	-	-	-	-	**1,559**
St Andrew's, Brechin	-	-	-	-	2,000	-	**2,000**
St Andrew's Cathedral, Inverness	-	-	-	-	5,200	-	**5,200**
St Anne's. Strathpeffer	-	-	-	10,584	5,000	-	**15,584**
St Augustine, Dumbarton	-	-	-	9,265	-	-	**9,265**
St Finnbarr, Dornoch	-	-	-	5,900	-	-	**5,900**
St James the Great, Stonehaven	-	-	-	-	2,000	-	**2,000**
St John's Cathedral, Oban	-	-	-	-	2,370	-	**2,370**
St Margaret's, Aberdeen	-	-	-	30,000	-	-	**30,000**
St Margaret's Scotland, Arran	-	-	-	-	4,000	-	**4,000**
St Mark's, Portobello	-	-	44,300	31,000	-	-	**75,300**
St Mary Magdalene's, Dundee	-	-	-	4,628	-	-	**4,628**
St Mary's, Arbroath	-	-	-	-	2,500	-	**2,500**
St Mary's, Dalmahoy	-	-	-	15,000	-	-	**15,000**
St Mary's, Dunblane	-	-	10,163	3,037	-	-	**13,200**
St Mary's, Grangemouth	-	-	-	3,334	-	-	**3,334**
St Mary's on the Rock, Aberdeen	-	-	2,188	-	-	-	**2,188**
St Michael & All Angels, Elie	-	-	-	4,389	-	-	**4,389**
St Ninian's, Prestwick	-	-	-	5,650	-	-	**5,650**
St Paul's & St George's, Edinburgh	-	-	-	-	3,018	-	**3,018**
St Peter's, Stornoway	-	-	-	2,000		-	**2,000**
St Philips & St James, Edinburgh	-	-	-	63,679		-	**63,679**
St Saviour's, Bridge of Allan	-	-	-	8,750		-	**8,750**
St Ternan's, Banchory	-	-	-	6,000		-	**6,000**
St Thomas, Aboyne	-	-	-	6,358		-	**6,358**
Aberlour Childcare Trust	-	-	-	-	5,000	-	**5,000**
Anglican Communion Network Support	-	-	-	-	-	5,000	**5,000**
All Together Now	-	-	-	-	2,000	-	**2,000**
Bishops College, Kolkata	-	-	-	-	-	1,055	**1,055**
Charity Education International	-	-	-	-	-	5,000	**5,000**

10 Grants (continued)

Prior year comparative information (continued):

	Mission & Ministry Grants	Other Grants paid to Diocese	Net Zero Grants	Building Grants	Community & Education Grants	Grants paid Overseas	2024 Total
	£	£	£	£	£	£	£
Child Allowance Grants - 7 individuals	-	-	-	-	10,200	-	**10,200**
Christmas Payments - 365 retired clergy	-	-	-	-	47,695	-	**47,695**
Church of Scotland	-	-	-	-	15,000	-	**15,000**
Diocese of Aweil, Kenya	-	-	-	-	-	5,000	**5,000**
Diocese of Buhiga, Burundi	-	-	-	-	-	5,000	**5,000**
Diocese of Buye, Burundi	-	-	-	-	-	5,000	**5,000**
Diocese of Gogrial, South Sudan	-	-	-	-	-	8,705	**8,705**
Diocese of Kampala, Uganda	-	-	-	-	-	5,000	**5,000**
Diocese of Kasai, DRC	-	-	-	-	-	5,000	**5,000**
Diocese of Koforidua, Ghana	-	-	-	-	-	5,000	**5,000**
Diocese of Wanyjok, South Sudan	-	-	-	-	-	1,854	**1,854**
Diocese of Wau, South Sudan	-	-	-	-	-	5,000	**5,000**
EAPPI UK & Ireland	-	-	-	-	-	5,000	**5,000**
Eco Congregation Scotland	-	-	-	-	7,000	-	**7,000**
Faith in Community Scotland	-	-	-	-	5,000	-	**5,000**
Faith in Older People	-	-	-	-	5,000	-	**5,000**
Jamaica Ecumenical Pilgrimage	-	-	-	-	-	11,064	**11,064**
Kenyatta University, Kenya	-	-	-	-	-	4,564	**4,564**
Light of Hope, Malawi	-	-	-	-	-	4,114	**4,114**
Maintenance Grants - 3 individuals	-	-	-	-	40,179	-	**40,179**
Maintenance Grants - 3 individuals	-	-	-	-	40,179	-	**40,179**
Mount Kenya University	-	-	-	-	-	2,440	**2,440**
Park School, Alloa	-	-	-	-	1,500	-	**1,500**
Peace & Justice	-	-	-	-	5,350	-	**5,350**
St Mark's College, South Sudan	-	-	-	-	-	12,000	**12,000**
St Paul's University, Kenya	-	-	-	-	-	1,000	**1,000**
United Reformed Church	-	-	-	-	-	6,200	**6,200**
Wiam Psycho-Social Project for Children	-	-	-	-	-	5,000	**5,000**
Total	**432,300**	**565,573**	**101,416**	**290,745**	**192,514**	**107,996**	**1,690,543**

11 Fixed Assets

	Heritable Property	Office Equipment	Total
		£	£
Cost			
At 1 January 2025	4,770,172	14,030	4,784,202
Additions	405,737	-	405,737
Disposals	(261,405)	-	(261,405)
As at 31 December 2025	4,915,504	14,030	4,928,534
Accumulated Depreciation			
At 1 January 2025	-	(3,508)	(3,508)
Charge for the year	-	(3,508)	(3,508)
Depreciation on disposals	-	-	-
As at 31 December 2025	-	(7,016)	(7,016)
Net Book Value			
At 1 January 2025	4,770,172	10,522	4,780,694
At 31 December 2025	**4,914,504**	**7,014**	**4,921,518**

The majority of the heritable properties are provided for charitable purposes (being the provision of housing for retired clergy). Heritable properties are shown at cost. In the opinion of SC, no impairment of the carrying values of heritable properties has occurred during the year.

12 Investments

	Listed Investments	Social Investments - Property	Social Investments - Loans	Total
	£	£	£	£
At 31 December 2024	84,135,036	210,585	127,763	84,473,384
Disposals at opening market value	(1,652,804)	-	-	(1,652,804)
New loans in advanced in year	-	-	545,000	545,000
Loans repaid in year	-	-	(12,878)	(12,878)
Unrealised gains/(losses)	2,676,893	-	-	2,676,893
Balance at 31 December 2025	**85,159,125**	**210,585**	**659,885**	**86,029,595**
Historical cost of investments	9,282,805			

The disposals at opening market value of £1,652,804 (2024: £540,089) during the year raised proceeds of £1,765,963 (2024: £590,437) resulting in a realised gain on sale of £113,161 (2024: £50,348).

The majority of the General Synod's investments are held in the SEC UTP. The UTP was established by the IC of the General Synod to bring together the disparate investments of the various funds of the General Synod, the Dioceses and the individual congregations of the Church to enable these to be managed professionally. The UTP is therefore purely an investment vehicle of the Scottish Episcopal Church. The unit value at 31 December 2025 was £32.0303. The unit value at 28 February 2026 was £31.9156, a decrease of 0.4%. Standing Committee considers that such a reduction in value is within the range of normal price fluctuations and is therefore of the view that no impairment falls to be recognised.

Social investments, as defined by the Charities SORP (FRS 102), include the following:

Property: a residential home in Edinburgh (named Braeburn) which is leased to the operator of the care home for a peppercorn rent.

Loans: made to Dioceses and Charges, to assist with building projects and are currently charged interest at 3%. The diocese of the relevant charge provides security by committing to be guarantor for the loans in the unlikelihood that the charge cannot repay the loan. We also have one loan that was provided to a retired clergy to assist in the purchase of retirement housing.

Loans totaling £17,878 to two charges had been approved but not drawn down at the Balance Sheet date. The loans have not yet been paid.

13 Debtors

	2025	2024
	£	£
Accrued income and prepayments	1,805,082	1,469,157
Trade debtors	2,733	110
Other debtors	296,678	50,460
	2,104,493	**1,519,727**

14 Creditors

	2025	2024
	£	£
Grants payable	505,996	308,934
Accruals and deferred income	176,905	165,561
	682,901	**474,495**

15 Reconciliation of movement in funds

	Balance at 31 Dec 24	Income for year prior to transfers	Expenditure for year prior to transfers	Transfers between funds	Unrealised gain on revaluation at 31 Dec 25	Balance at 31 Dec 25
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	61,483,111	3,065,235	(3,941,732)	21,625	2,057,770	62,686,009
Administration Board	7,629,298	285,586	(332,887)	-	221,957	7,803,954
Global Partnership	6,396,621	226,656	(51,223)	-	194,324	6,766,378
Institute Council	269,748	21,722	(21,722)	-	8,755	278,503
Other funds	12,748	33,228	(32,620)	1,845	-	15,201
	75,791,526	**3,632,427**	**(4,380,184)**	**23,470**	**2,482,806**	**77,550,045**
Restricted Funds						
Housing Fund	8,366,068	487,730	(105,681)	(14,125)	91,138	8,825,130
Housing Supplementary Fund	2,332,794	80,108	(51,265)	(9,345)	72,964	2,425,256
Administration Board	2,386,523	48,035	(41,298)	-	74,255	2,467,515
Institute Council	1,637,527	52,509	(19,982)	-	50,088	1,720,142
Mission Board	813,627	445	-	-	18,803	832,875
Benefact Trust	-	245,000	(198,078)	-	-	46,922
	15,536,539	**913,827**	**(416,304)**	**(23,470)**	**307,248**	**16,317,840**
Total Funds	**91,328,065**	**4,546,254**	**(4,796,488)**	**-**	**2,790,054**	**93,867,885**

15 Reconciliation of movement in funds (continued)

Prior year comparative information:

	Balance at 31 Dec 23	Income for year prior to transfers	Expenditure for year prior to transfers	Transfers between funds	Unrealised gain on revaluation at 31 Dec 24	Balance at 31 Dec 24
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	56,937,762	2,751,085	(3,432,242)	20,870	5,205,636	61,483,111
Administration Board	7,046,274	245,374	(234,983)	-	572,633	7,629,298
Global Partnership	5,811,751	195,797	(112,262)	-	501,335	6,396,621
Institute Council	247,161	15,217	(15,217)	-	22,587	269,748
Other funds	11,967	30,261	(30,941)	1,461	-	12,748
	70,054,915	**3,237,734**	**(3,825,645)**	**22,331**	**6,302,191**	**75,791,526**
Restricted Funds						
Housing Fund	7,838,421	436,661	(130,472)	(13,670)	235,128	8,366,068
Housing Supplementary Fund	2,131,024	70,058	(47,867)	(8,661)	188,240	2,322,794
Administration Board	2,191,015	41,975	(38,031)	-	191,564	2,386,523
Institute Council	1,510,100	22,688	(24,483)	-	129,222	1,637,527
Mission Board	764,640	477	-	-	48,510	813,627
	14,435,200	**571,859**	**(240,853)**	**(22,331)**	**792,664**	**15,536,539**
Total Funds	**84,490,115**	**3,809,593**	**(4,066,498)**	**-**	**7,094,855**	**91,328,065**

16 Analysis of net assets between funds

Fund balances at 31 December 2025 are represented by:

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fixed Assets	76,048,321	14,902,792	90,951,113
Current Assets	2,225,159	1,374,514	3,599,673
Current Liabilities	(723,435)	40,534	(682,901)
Total Funds	**77,550,045**	**16,317,840**	**93,867,885**

The majority of Unrestricted Funds are Undesignated Funds. The total of Undesignated Funds, representing the General Fund, at 31 December 2025 was £62.7m (2024 £61.5m).

The majority of Restricted Funds relate to the Retirement Housing Fund administered by the Retirement Housing Committee ("RHC"). The Fund provides assistance in the provision of retirement housing to eligible beneficiaries of the SEC Pension Fund (mostly retired clergy and their widowed spouses / partners). It has an interest in 35 properties located throughout Scotland. A number of the properties were specifically gifted to the General Synod for such use. The Fund has also benefitted from legacies and donations given to assist in the provision of housing to retired clergy.

Of the investments held by other Restricted Funds approximately £2.3m relates to the Retirement Supplementary Fund ("RSF") administered by the RHC. Annual investment

16 Analysis of net assets between funds (continued)

Income is used to provide a range of grants and an annual Christmas gift to beneficiaries of the SEC Pension Fund. The balance of the investments and other assets relate to a range of smaller funds most of which are included in the Miscellaneous Funds administered by the Mission Board, the Institute Council and the Administration Board. The purpose of the Benefact Trust Funding is to provide part funding for net zero projects on our churches, covering project development and capital decarbonisation works with no funding for overhead of staffing costs.

Prior year comparative information:

Fund balances at 31 December 2024 are represented by:

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fixed Assets	74,802,865	14,451,213	89,254,078
Current Assets	1,444,477	1,104,005	2,548,482
Current Liabilities	(455,816)	(18,679)	(474,495)
Total Funds	**75,791,526**	**15,536,539**	**91,328,065**

17 Related party transactions

The nature of the General Synod requires that it has a great many financial transactions with Dioceses and congregations within the SEC. As all members of the SC are connected with their respective Diocese and local church congregation these bodies are related parties under Financial Reporting Standard 102 'Related Party Disclosures' and transactions with them are 'related party transactions'. The governance procedures of the General Synod require that members of all Boards and Committees declare their interest in any grant or loan application prior to its discussion by the Board or Committee.

FRS 102 requires disclosure of material related party transactions and year end balances with related parties. In the case of the General Synod these are for the most part separately disclosed in the statement of financial activities, the balance sheet or in the notes to the financial statements and comprise: quota received from Dioceses, grants made and loan balances outstanding.

Other transactions include sales of publications, the provision of training courses and conferences and the leasing of office space to the Diocese of Edinburgh.

Aidan Strange, the son of Mark Strange, a member of the SC, has been employed by the General Synod as a Digital Communications Co-ordinator since May 2017. He was employed following an open recruitment process and his salary is in line with normal salary rates.

THE SCOTTISH EPISCOPAL CHURCH UNIT TRUST POOL

Statement of Total Return for the Year Ended 31 December 2025

	£	2025 £	£	2024 £
Income				
Capital gains - net				
Realised		10,126,163		4,976,347
Unrealised		(4,109,791)		7,589,918
		6,016,372		12,566,265
Revenue	3,035,780		2,666,180	
Management expenses	72,675		64,830	
		2,963,105		2,601,350
Total return before distributions		8,979,477		15,167,615
Distributions *(£1.10p per unit. 2024: 95p)*		4,634,951		4,053,670
Change in net assets attributable to unitholders from investment activities		4,344,526		11,113,945
Statement of change in net assets attributable to unitholders				
Net assets attributable to unitholders as at 31 December 2025		132,081,113		122,062,428
Receipts from issue of new units		2,046,771		1,112,163
Realisation of units:				
Book value		(1,249,962)		(787,363)
Appreciation		(2,837,375)		(1,420,060)
		130,040,647		120,967,168
Change in net assets attributable to unitholders from investment activities		4,344,526		11,113,945
Net assets attributable to unitholders as at 31 December 2025		134,385,173		132,081,113
Number of units in issue		4,195,568		4,257,472
Unit value as at 31 December 2025		£32.0303		£31.0234

The notes on page 40 form part of these financial statements.

THE SCOTTISH EPISCOPAL CHURCH UNIT TRUST POOL

Balance Sheet as at 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Capital Account					
Investments valued at closing prices	**3**		136,423,435		133,906,173
Current Assets					
Bank		954,475		281,702	
Investment income receivable		-		-	
Income tax recoverable		15,335		180,199	
Sundry debtors		208,854		169,342	
Forwards		27,407		29,969	1,206,071
		661,212			
Current Liabilities					
Sundry creditors		54,714		57,237	
Proposed distribution at 46p/unit (2024: 46p /unit)		2,727,119		2,299,035	
Funds awaiting investment		462,500		130,000	
		3,244,333		2,486,272	
Net Current (Liabilities)			(2,038,262)		(1,825,060)
Total Net Assets attributable to unitholders			134,385,173		32,081,113

Cathy Johnston
Convener, Standing Committee
16 April 2026

The notes on page 40 form part of these financial statements.

THE SCOTTISH EPISCOPAL CHURCH UNIT TRUST POOL

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Status of the Unit Trust Pool

The Unit Trust Pool ("UTP") was established by the Investment Committee ("IC") of the General Synod of the Scottish Episcopal Church ("SEC") to bring together the disparate investments of the various Funds of the General Synod, the dioceses and the individual congregations of the Church to enable these to be managed professionally. The UTP is therefore purely an investment vehicle for the SEC. An Ethical Investment Policy has been adopted in respect of the UTP (see page 44).

The Fund Manager's fee for the year ended 31 December 2025 was £571,694 (2024: £548,379).

2 Accounting policies

Basis of accounting

Although the UTP is a private investment vehicle and not an "Authorised Fund", in preparing these financial statements, the Standing Committee ("SC") has followed the format recommendations in the Statement of Recommended Practice "Financial Statements of Authorised Funds" (the SORP). Other matters dealt with by the SORP are not considered to be material to an understanding of the financial statements of the UTP.

Accounting Convention:

The financial statements are prepared under the historical cost convention modified to include investments at market value.

Investment income and charges

Investment income and charges are dealt with as follows:

(a) Dividends are included in the financial statements when the stock is declared ex-dividend by the year end. Investment income is shown gross, inclusive of recoverable tax.

(b) Deposit interest and bank charges are accrued where applicable.

(c) All purchases and sales of fixed interest securities are recorded net of accrued interest which is taken to revenue.

3 Investments

The following individual holding exceeded 5% of the total value of the investment portfolio at the year end:

	£	
Baillie Gifford Long Term Global Growth Fund B Income	47,485,290	34.7%
Baillie Gifford Sustainable Income Fund B Inc	47,657,480	34.8%

Independent Auditor's Report to the Unit Holders of the Scottish Episcopal Church Unit Trust Pool

Opinion
We have audited the financial statements of the Scottish Episcopal Church Unit Trust Pool ("SEC UTP") for the year ended 31 December 2025 which comprise the Statement of Total Return, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the affairs of the SEC UTP as at 31 December 2025 and of its Total Return for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the SEC UTP in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the account, we have concluded that the Standing Committee's ("SC") use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the SEC UTP's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of SC with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the annual report of SC, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Standing Committee
As explained more fully in the Statement of Responsibilities of SC, SC are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as SC determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, SC are responsible for assessing the UTP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the UTP or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the UPT and the industry in which it operates and considered the risk of acts by the UTP which were contrary to applicable laws and regulations, including fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. We focused on laws and regulations that could give rise to a material misstatement in the Unit Trust Pool's financial statements.

Our tests included, but were not limited to:"

- A review of manual adjustments made in coming to the financial statements would identify any unusual adjustments.
- Through gaining a detailed understanding of the business and operations this allowed for
- identification of irregularities.
- Analytical review of figures against expectation in order to assess movements which may be caused by irregularities or fraud.
- Specific consideration was given to transactions with related parties.
- Investments were suitably tested for valuation confirmation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/. This description forms part of our auditor's report.

Use of our report

This report is made solely to SC as the charity's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CT Audit Limited
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

16 April 2026

THE SCOTTISH EPISCOPAL CHURCH UNIT TRUST POOL

Ethical Investment Policy

(The Policy relates to investments in the Scottish Episcopal Church Unit Trust Pool ("SEC UTP")

Policy approved by General Synod 2022:

The Scottish Episcopal Church (SEC) recognises its members' duty as Christians to live in society in a manner which represents an effective witness to our Christian faith. In a complex world this is not an easy task, and the difficulties are particularly challenging in the context of investing funds in the UTP.

Amongst other matters, we need to consider:

- our duties as responsible stewards of the funds entrusted to the SEC.
- what determines our values and our understanding of ethical investment, recognising that these will develop over time.
- in practical terms, how these may be applied to the UTP on an on-going basis.

1. Principles of responsible stewardship

The SEC Ethical Investment Advisory Group's 2020 report identified three foundational principles:

- The responsibility of prudent use of the money entrusted to the church, in wise and effective investments, in the context of the economic situation prevailing at the time.
- The responsibility to make investments directly or indirectly in companies whose activities are not inconsistent with the church's spiritual and moral values under God, reflecting the most pressing needs of the times, and not to invest in those whose activities are contrary to those values.
- The responsibility arising from the dependence of the missional work of the SEC upon the annual returns made from the investments for the work of the church, the staff it employs and the voluntary efforts of time, energy and talents of the wider church membership.

2. Principles of ethical investment

Certain categories of investments are deemed to be inconsistent with SEC's values. The Investment Committee should therefore avoid direct investment in companies deriving more than 10% of their revenues in the following restricted categories:

- Armaments
- Fossil Fuel extraction
- Gambling
- Pornography
- Tobacco

The Investment Committee ("IC") relies on the use of pooled funds to achieve the investment objectives for the UTP. Pooled funds are the subject of a separate policy which was approved by General Synod 2021 and can be found here[1]**.** The policy states that the total value of investments in the restricted categories held in pooled funds should be less than 1% of the total value of the UTP.

Ethical investment includes far more than simply avoiding areas that are incompatible with the SEC's values. It can involve making a commitment to investing in areas that actively produce social and environmental benefits.

Useful broad criteria to guide the assessment of what may or may not be an ethical source of revenue for the UTP are the positive or negative impacts of the entity in question on:

a) the health and dignity of human beings, particularly the most disadvantaged in society.
b) the long-term stewardship of the planet; and
c) the mission of the worldwide church.

[1] https://www.scotland.anglican.org/wp-content/uploads/Policy-on-the-use-of-Pooled-Funds-in-the-UTP-June-2021.pdf

Assessment of ESG criteria (Environmental, Social and Governance) can be a useful tool for understanding how seriously a company takes such questions and integrates them into its business practices. However, as yet there is no universally accepted standard for assessing relative ESG performance. The Investment Committee therefore depends on its investment and fund managers for analysis of ESG performance of the companies it selects for investment. The Church Investors Group (CIG), of which the SEC is a member, conducts valuable research in this area.

When considering the appointment of an investment manager for the UTP, IC will seek to appoint a firm that can demonstrate a responsible and progressive ESG policy.

In addition, SEC should have regard, where possible, to the desirability of investing the UTP in funds with a focus on making a positive contribution in one or more of the following areas:

- Developments in human health, wellbeing, education and communications.
- Sustainable development of just and peaceful societies.
- Businesses that minimise and mitigate the harmful effects of industry, recognising that all human activity has an impact on the planet.

3. Practical considerations

In selecting appropriate funds to invest in, the practical considerations include balancing ethical criteria with the need to meet the investment objectives and the resources required to administer the UTP.

This raises questions of how appropriate funds should be selected for the UTP, the triggers that will result in an immediate review of on-going suitability, the frequency of routine reviews and reporting requirements, and the process for considering future ethical investment concerns and opportunities as and when they arise.

(a) Selection and monitoring of funds

- A pooled fund under consideration for the UTP must comply with the SEC's Policy Framework on Investment of SEC UTP Monies in Pooled Funds at the outset.
- IC will engage with the UTP's investment manager on ESG issues at least annually.
- IC will have regard to the level of impact investment in any fund under consideration for investment and in the UTP as a whole.
- IC will include an impact investment statement in its annual compliance report to SC.
- IC will include ethical investment criteria in its formal review of the UTP's investments which takes place every three years.

(b) Triggers to change fund or investment manager

- Investment Committee is required to report to Standing Committee on options for action in the event of non-compliance in terms of the SEC's Policy Framework for investment in pooled funds.
- Timing of any divestment will be dependent on the identification of an appropriate alternative fund that meets ethical and investment criteria and/or an appropriate alternative investment manager.

(c) Framework for investigating ethical concerns

It is recognised that issues will arise that require SEC to consider the ethics of how the UTP is invested. The SEC recognises its responsibility to give careful consideration to such areas of concern.

Ethical Investment Policy (continued)

Standing Committee will appoint and oversee an advisory group to be tasked with looking out for such issues and assessing ethical investment concerns raised by SEC groups or individual members and providing advice to Standing Committee in that regard. In carrying out its work, the group will act collaboratively in consultation with IC, CISC and other groups within SEC having an interest in the field of ethical investment.

The Terms of Reference for that group will be as set by SC from time to time.

General Synod of the Scottish Episcopal Church

Boards and Committees

Scottish Charity Number SC015962

General Fund

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME			
	Investment Income			
1,943,806	UTP income	2,056,916	2,221,357	164,441
24,627	Interest	15,000	22,769	7,769
21,704	Net investment property income	21,704	21,704	-
1,990,137		2,093,620	2,265,830	172,210
	Administration fees			
5,808	UTP / investment administration	5,000	8,507	3,507
36,625	Pension Fund administration	37,355	37,355	-
21,370	Restricted and other funds	22,125	22,125	-
63,803		64,480	67,987	3,507
715,000	Quota	750,000	750,000	-
3,515	Donations and legacies	3,000	3,503	503
-	Other	-	40	40
2,772,455	*Total Income*	2,911,100	3,087,360	176,260
	ALLOCATIONS			
1,917,013	Standing Committee	2,209,573	2,235,747	(26,174)
285,308	Administration Board	296,960	269,056	27,904
584,742	Institute Council	648,040	556,726	91,314
527,596	Mission Board	573,445	809,951	(236,506)
18,083	Faith and Order Board	27,025	23,831	3,194
100,000	Transitional Stipend Assistance Grants	-	-	-
3,432,742	*Total allocations*	3,755,043	3,895,311	(140,268)
	BALANCES			
(660,287)	Surplus/(deficit) for year	(843,943)	(807,951)	35,992
302,045	Balance brought forward	(358,242)	(358,242)	-
(358,242)	*Balance carried forward*	(1,202,185)	(1,166,193)	35,992

Actual 2024 £	**CAPITAL ACCOUNT**	Actual 2025 £
	INCOME	
	Total Income	
	EXPENDITURE	
-	*Total expenditure*	-
	BALANCES	
-	Surplus/(deficit) for year	-
56,635,716	Balance brought forward	61,841,352
5,205,636	Unrealised gain (loss) on revaluation as at 31 December 2025	2,057,770
61,841,352	*Balance carried forward*	63,899,122

General Synod Office and Provincial and Other Expenditure

Actual 2024 £			Budget 2025 £	Actual 2025 £	Variance fav/(adv) £
	INCOME				
1,917,013	Allocation from General Fund		2,209,573	2,235,747	26,174
-	Benefact Trust NZ Grant		245,000	245,000	-
1,917,013			2,454,573	2,480,747	26,174
	EXPENDITURE				
	Costs of General Synod Office				
889,308	Employees	Salaries, NIC, Pension Contributions	934,063	980,597	(46,534)
4,012		Staff travel and subsistence	4,250	10,219	(5,969)
1,505		Staff training	5,000	16,667	(11,667)
30,021		Recruitment costs	3,500	9,461	(5,961)
924,846	*Sub-total*		946,813	1,016,944	(70,131)
33,297	Premises	Building repairs and maintenance	30,000	28,087	1,913
3,844		Rates	4,000	5,140	(1,140)
44,911		Light, heat and cleaning	36,000	62,317	(26,317)
14,734		Insurance	15,000	18,994	(3,994)
96,786	*Sub-total*		85,000	114,538	(29,538)
10,276	Administration	Telephone and postage	10,000	10,449	(449)
2,597		Printing and stationery	2,000	4,718	(2,718)
5,999		Photocopier	8,000	6,455	1,545
68,285		Computing maintenance and equipment	53,000	72,768	(19,768)
10,382		Payroll Bureau processing costs	11,500	10,629	871
9,579		Miscellaneous	4,000	17,831	(13,831)
1,826		Office equipment and furniture	2,500	2,944	(444)
108,944	*Sub-total*		91,000	125,794	(34,794)
1,130,576	*Total Costs of General Synod Office*		1,122,813	1,257,276	(134,463)
	Provincial Costs				
27,383	Primus		30,440	28,130	2,310
14,846	College of Bishops		12,000	19,001	(7,001)
1,000	Election of Bishop		1,000	30,000	(29,000)
65,594	General Synod	Annual meeting	67,000	72,039	(5,039)
970		Annual report	1,000	654	346
5,813		Synod papers	5,000	2,868	2,132
1,641	Office for Protection of Children and Vulnerable Adults		2,000	2,522	(522)
9,405	Communication costs		45,000	23,304	21,696
-	Health & Safety advice		1,000	3,418	(2,418)
716	New Clergy Welcome Day		800	725	75
2,100	Clergy Training		4,000	2,100	1,900
195	Clergy Legal Expenses Insurance		220	2,078	(1,858)
1,880	Trustee Liability Insurance		2,000	1,100	900
19,200	Professional fees	Audit	17,000	23,340	(6,340)
210,354		Legal and advisory	191,200	263,619	(72,419)
1,968	Subscriptions	Scottish Churches Committee etc	4,000	2,369	1,631
363,065	*Total Provincial Costs*		383,660	477,267	(93,607)
	Net Zero Delivery Costs				
212,466	NZ Team - salaries, expenses etc		264,400	271,895	(7,495)
9,242	NZ Team - other costs (inc equipment)		1,000	519	481
44,765	NZ Building Grants - Issued		139,750	30,335	109,415
54,463	Earmarked NZ Building Grants		-	70,044	(70,044)
-	Benefact Trust Issued (69%)		245,000	101,508	143,492
-	Earmarked Benefact Trust Issued (69%)		-	96,570	(96,570)
-	BT NZ Match Funding Issued (31%)		110,250	43,368	66,882
-	Earmarked BT NZ Match Funding Issued (31%)		-	45,638	(45,638)
2,188	Rectory Green Fund grants - Issued		80,000	-	80,000
-	Earmarked Rectory Green Fund		-	20,000	(20,000)
-	Sustainable Travel grants		30,000	1,000	29,000
3,200	Programme development, workshops, EFT licensing		23,000	10,524	12,476
					-
326,324	Total Net Zero Delivery Costs		893,400	691,401	201,999

General Synod Office and Provincial and Other Expenditure

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/(adv) £
	Committee Meeting Expenses			
3,348	Standing Committee	2,500	5,076	(2,576)
-	Safeguarding Committee	400	47	353
-	Ethical Investment Advisory Group	100	-	100
585	Provincial Environment Group	2,000	-	2,000
200	Preliminary Proceedings Committee	-	142	(142)
-	Legacy of Slavery Group	-	1,153	(1,153)
4,133	*Total Committee Meeting Expenses*	5,000	6,418	(1,418)
	Subscriptions to church bodies			
4,769	World Council of Churches	4,500	5,046	(546)
1,213	Conference of European Churches	1,400	-	1,400
5,000	Churches Together in Britain and Ireland	5,000	5,000	-
-	Action of Churches Together in Scotland	-	197	(197)
37,704	Anglican Consultative Council	37,800	37,142	658
48,686	*Total Subscriptions to church bodies*	48,700	47,385	1,315
	Grants			
1,000	Primus discretionary	1,000	1,000	-
43,229	Other	-	-	-
44,229	*Total Grants*	1,000	1,000	-
1,917,013	*Total Expenditure*	2,454,573	2,480,747	(26,174)
	BALANCES			
	Revenue			
-	Surplus/(deficit) for year	-	-	-
-	Balance brought forward	-	-	-
-	*Balance carried forward*	-	-	-

Ethical Investment Advisory Group

The remit of the Ethical Investment Advisory Group ("EIAG") is to respond to requests for ethical investment advice from the Standing Committee (SC) and to form and provide views on areas where the SC might wish to explore or develop areas of ethics in relation the church's investments. The EIAG has membership from (i) the Church in Society Committee as the church's body for ethics, (ii) from the Investment Committee (IC) as the stewards of the Scottish Episcopal Church's (SEC) funds and (iii) from independent experts in the area of ethics and finance. The scope of EIAG advice applies to the Unit Trust Pool (UTP) of the SEC, under the care of the IC and with Baillie Gifford as the current chosen investment managers. If an ethical concern is raised by anyone in the church, the EIAG can receive such concerns and share expert views with the SC to assist them to form a response.

A quinquennial review of the Investment Manager of the Unit Trust Pool took place this year, and the EIAG was pleased to be involved in shaping and responding to that review. As the EIAG is a relatively new group, this also allowed for clarification of communication channels and how the EIAG may best work with the IC to provide the SC with balanced and complimentary viewpoints.

The main focus of the EIAG in 2025 was to discuss how best to fill it's remit for horizon scanning and seeking to engage with long term ethical concerns, as well as responding to particular instances of ethical concern as they arise. It was noted that as shifting societal norms in the wider world could lead to an "ethical creep", maintaining a firm framework of ethical guidelines was important. To this end, governance processes and various topics were mooted for consideration, and the EIAG aims to provide focused advice on areas about which substantive investment advice can be offered, while maintaining an awareness of the wider ethical concerns in the world that will impact it's work in the future.

Looking forward, the EIAG anticipates that changing geopolitical realities will mean that it will become increasingly important to maintain strong ethical controls on the SEC's investments for both moral and reputational reasons. It looks forward to working with the IC to achieve this.

Bishop Andrew Swift
Convener

Provincial Safeguarding Committee

The past year has been one of significant activity and development for safeguarding across the Scottish Episcopal Church ("SEC"). The Provincial Safeguarding Committee ("PSC") has continued to oversee this work, supporting the safeguarding team in responding to legislative change, increasing demand, and the ongoing commitment to building a safe church that is inclusive and welcoming for all.

A major focus during the year was training. In October 2025, the SEC held its first provincial safeguarding straining conference in Perth. This one-day event brought together 101 participants, including clergy, safeguarding officers and vestry members, and marked an important step towards consistent safeguarding practice across the Province. In addition, a vestry safeguarding pack was developed to support local learning, with plans for evaluation in due course. Tailored training was also provided to groups with specific needs, and an external session was delivered to Police Scotland to support shared understanding of safeguarding agreement processes.

The implementation of changes to the Protecting Vulnerable Groups (PVG) Scheme created a substantial workload for the safeguarding team. Processes and systems were revised while ensuring continuity and compliance. PSC expresses its gratitude to Daphne Audsley, Rhiannon Morrison, Vicki Anderson and Jane Harkin for managing this transition with professionalism. Following Daphne Audsley's retirement at the end of April 2026, the PVG signatory role transferred to Rhiannon Morrison.

During the year, the team introduced improved casework recording practices, offering clearer oversight of safeguarding activity and complexity. Casework now falls into three categories: open cases requiring investigation; concerns that do not require investigation but may involve advice or signposting; and external agency requests originating outwith the SEC, which may develop into cases.

At the time of writing, there are 17 safeguarding agreements in place, most involving registered sex offenders. These agreements are developed between named churches, named individuals, the Head of Safeguarding and, where appropriate, police and social workers involved in offender management. They are regularly reviewed and remain a vital means of balancing inclusion with the SEC's aim of becoming a safer church.

The SEC continues to contribute to international dialogue on safeguarding practice through Daphne Audsley's involvement in the Anglican Communion Safe Church Commission and its executive committee. She continues in that role to complete work that is in progress and will report to the Committee.

In addition to the ongoing oversight of safeguarding work and practice in the SEC, future plans include further refining the conference model of safeguarding training and offering five to eight all-day conferences per year which will be open to people across the Province. Other training plans include leadership training, induction training, and enhanced work with the Scottish Episcopal Institute.

PSC records its grateful thanks to John Wyllie, who stepped down as Head of Safeguarding in March 2026, and welcomes Christine Riddoch, who joined the team in May 2026. Significant thanks are also extended to Daphne Audsley for her many years of service, and to outgoing committee members Roxanne Campbell and Stephen Somerfield.

PSC remains committed to ensuring safeguarding is understood not as a regulatory burden, but as an integral expression of the Church's mission and calling.

Marion Chatterley
Convener

Provincial Environment Group

The Provincial Environment Group (PEG) was established by Standing Committee ("SC") in October 2021, with a remit "to support the Scottish Episcopal Church (SEC) in working towards the target set by General Synod 2020 to achieve net zero carbon emissions by 2030 and in responding to related environmental concerns such as loss of biodiversity."

Update on progress

Since the appointment of the Net Zero team in 2023/24 there has been significant momentum and progress in working towards the net zero target set by General Synod in 2020 and that current progress should be celebrated.

Several members of PEG have moved into new positions and recruitment is ongoing.

PEG acknowledges that the recent, necessary focus has been on the energy efficiency of our buildings i.e. 2 of the 10 points/petals agreed by General Synod, in meeting national and international objectives in respect of climate change.

However, there is now a need to address wider implications for caring for God's creation and also to encompass the triple planetary crises set out by the United Nations and adopted nationally, of climate change, biodiversity loss and pollution.

To that end, PEG recommends the revised mission statement for SEC, see below at Appendix 1.

PEG recognizes the considerable progress already made by the Net Zero team, the changing environment and strategic direction of SEC and is aware of a review of staffing requirements for 2027 onwards.

A separate report on the significant progress made by the Net Zero Delivery Director and the team complements this update by PEG.

Refreshment and evolution of Mission Statement and Strategic Direction
PEG acknowledges that significant progress has been made, and now that a new strategic approach is being formulated for SEC as a whole, there is an opportunity for PEG to take a more strategic overview in relation to creation care and sustainability beyond 2030.

It is therefore suggested that PEG is asked to continue to oversee the Net Zero Action Plan (2023-2030) but with a refreshed Mission Statement.

Recommendation
That the Standing Committee endorses the refreshed Mission Statement and asks the Provincial Environment Group to continue to report to them on progress with the Net Zero Action Plan.

Valerie Cameron
Vice Convener

Appendix 1
Mission Statement

The Scottish Episcopal Church is committed to addressing the interconnected global crises of climate change, pollution, and biodiversity loss. Grounded in the principles of discipleship, justice, and hope, the PEG leads the Church's environmental response by pioneering innovative approaches to climate justice and care for God's creation. As the SEC continues its journey towards decarbonisation, PEG fosters collaboration across the Province, Dioceses, and charges, guiding mission-driven action for a just and sustainable future.

Net Zero Team

The Scottish Episcopal Church's (SEC) Net Zero programme (2023–2026) represents a significant organisational shift toward achieving net zero emissions by 2030, following the acceptance of the Net Zero Action Plan (NZAP) at General Synod 2023. The vision is not solely technical but missional - embedding climate justice, stewardship of creation, and sustainable practice across all aspects of church life, including buildings, land, finance, and worship.

Delivery over this period has focused on three core priorities: informing and equipping churches, establishing robust emissions data, and providing practical and financial support. A dedicated Net Zero Team (NZT) has been central to this work, supporting dioceses and congregations in navigating unfamiliar technical, financial, and organisational challenges.

In practice, a major emphasis has been on engagement and capacity-building. Webinars, roadshows, open church events, and a central Net Zero Portal have significantly increased awareness and participation. Around half of SEC congregations engaged with roadshows, and subsequent follow-up activity indicates strong appetite for action. Storytelling and case studies have played a key role in building confidence, sharing practical learning, and inspiring further projects.

Progress in emissions measurement has been enabled through adoption of the Energy Footprint Tool (EFT), providing a clearer picture of Provincial emissions. In 2024, total emissions were estimated at around 2,300 tonnes CO_2e with observable trends including a growing transition to renewable electricity tariffs (increasing from 16% to 34% of charges) and a clearer view of priority buildings, particularly those reliant on oil and gas heating.

Practical progress has been driven through funding, partnerships, and demonstration projects. A major grant from Benefact Trust has supported pilot and pioneer projects across dioceses, testing technologies such as heat pumps, solar PV, battery storage, and radiant heating. These projects have demonstrated the feasibility and challenges of decarbonising diverse historic buildings while improving comfort, resilience, and operational costs.

Across dioceses, engagement levels vary but overall momentum is increasing. By early 2026, around a quarter of charges are engaged in or discussing active projects, supported by growing diocesan leadership, partnerships, and peer-to-peer learning. However, progress is uneven and heavily dependent on local capacity, with many charges constrained by limited time, expertise, and project management capability.
Key challenges at the present include inconsistent data, limited funding capacity at local level, complexity of heritage buildings, and over-reliance on clergy to deliver technically complex projects. The current demand-led funding model is also recognised as inefficient and difficult to scale.

Overall, the period 2023–2026 has successfully established momentum, examples, and a growing movement for change. Looking ahead, the strategic priority for 2027–2030 is to transition toward a more coordinated, partnership-driven delivery model—shifting project management and funding burdens away from individual churches and enabling an expansion of Care for Creation work beyond emissions into the wider strategic priorities of the Province.

The full Net Zero Report will be published on the Net Zero Portal: www.netzerochurch.scot.

Paul Williams
Net Zero Delivery Director

Legacy of Slavery Working Group

Objectives and Activities

The Legacy of Slavery Working Group ("LoSWG") was established by the Scottish Episcopal Church ("SEC") to examine the Church's historical links to the transatlantic slave trade. The purpose of the Group is to understand and acknowledge the role that slavery has played in shaping the Church's history, to support processes of reflection, reconciliation, and learning across congregations. The Group's initial activities have focused on two interlinked areas: archival research into the SEC's historic involvement in slavery and the preparation of a strategy for local church engagement

Membership of the LoSWG reflects a broad range of expertise including clergy, lay people, historians, and Provincial Staff and is supported by the General Synod Office. The Interim Convener is Aaron Moffat-Jackman alongside members: Mark Strange, Jaap Jacobs, Rebecca Northover, Willie Shaw, and Martine Van Ittersum, with administrative and operational support from Patricia Krus, Chief Operating Officer, Miriam Weibye, Church Relations Officer, and Olivia Apopei, Church Relations Assistant

Achievements and Performance

During the reporting period, the Group has developed a clear framework for both research and engagement. It has scoped a twelve-month archival research post, recognising that the initially proposed six-month contract would be insufficient for the depth of work required. The researcher will map historical materials relating to the SEC's involvement in slavery, providing a foundation for further study and for developing engagement resources.

Parallel to research planning, the LoSWG has designed a church engagement approach grounded in honesty, care, and sensitivity. Congregations will be invited to reflect on their local histories, share knowledge, and engage with theological questions alongside historical investigation. The Group is in the initial stages of preparing guidance and resources to support these conversations and will adapt support to the needs of individual congregations.

Financial Review and Plans for Future Periods

The projected total cost of the Legacy of Slavery project for 2026 is approximately £60,000. This includes employment costs for the researcher post alongside travel, accommodation, subsistence, and operational expenses. Funding for the research position was requested for approval from Standing Committee. Future plans include completing the scoping research, producing an interim report for the General Synod of the SEC in June 2026, and a full report by the end of the year. The Group will continue to support congregational engagement and lay the groundwork for long-term strategies addressing reconciliation, education, and anti-racism initiatives within the SEC.

Through this work, the LoSWG seeks to ensure that the SEC faces its history with transparency and courage, enabling the Church to respond faithfully to the ongoing impact of slavery in communities both within Scotland and internationally.

Aaron Moffat-Jackman
Interim Convener

Faith and Order Board

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME			
18,084	Allocation from General Fund	27,025	23,831	(3,194)
18,084	*Total Income*	27,025	23,831	(3,194)
	EXPENDITURE			
4,994	Board expenses	6,500	11,016	(4,516)
8,264	Work of Liturgy Committee	3,000	6,689	(3,689)
675	Work of Committee on Canons	850	-	850
109	Work of Doctrine Committee	2,000	450	1,550
2,178	Inter-Church Relations Committee	7,675	1,949	5,726
1,517	Europe Group	-	465	(465)
296	Interfaith Relations Committee	2,500	836	1,664
51	Diaconate Working Party Committee	4,500	2,426	2,074
-	World Council of Churches Assembly	-	-	-
18,084	*Total Expenditure*	27,025	23,831	3,194
	BALANCES			
	Revenue			
-	Surplus/(deficit) for year	-	-	-
-	Balance brought forward	-	-	-
-	*Balance carried forward*	-	-	-

Faith and Order Board

In 2025 the Faith and Order Board ("F&O) met three times to oversee important areas of the church's life and work, with one residential meeting and two meetings on Zoom. F&O considered the work and interplay of its five pendent committees – Canons, Doctrine, Inter-Church Relations, Interfaith Relations, and Liturgy. It also discussed a number of other matters affecting the life of the church.

In order to allow more time to consider what F&O can offer to the Church and other broad questions; F&O holds a three-day residential meeting in March. In 2025, F&O used the additional time to reflect on the history of the Council of Nicaea and of the Creeds, and to contribute to the formation of a provincial strategy.

Much discussion earlier in the year focused on material being presented to General Synod 2025 (GS '25), principally the minor changes required to Canon 4, and the preparation of the liturgy of Blessing of a Marriage. F&O also considered the 2015 Collects, which were coming towards the end of their experimental use period, and agreed that further feedback should be sought.

Welcoming the formation of the Chapter of Deacons, F&O laid down the Diaconate Working Group ("DWG") with thanks to all its members over the years. Before his retirement, the Bishop of Edinburgh was thanked for his convenership of the DWG, and for the other leadership roles he held in connection with F&O and its work.

Other work throughout the year included discussion of the Church's views on virtual communion, a response to the Anglican Communion *Nairobi-Cairo* proposals and ongoing consideration of committee workplans and budgets.

Two committee conveners finished their terms of office during 2025, and the Board thanked Bonnie Evans-Hills for her commitment to the Interfaith Relations Committee, and Nicholas Taylor for his leadership of the Liturgy Committee during a period of tremendous activity. The latter was also thanked for his willingness to serve as short-term convener of the Doctrine Committee as it was reestablished as an active pendant committee under the new convenership of Trevor Hart.

The detailed work of the five pendent committees of F&O is set out in the reports which follow.

Thanks is given to all the members of F&O for giving serious consideration to all that comes before them and equally to thank the conveners and members of the pendent committees. F&O is also grateful to all the General Synod Office staff for their support throughout the year.

Bishop Mark Strange
Convener

Committee on Canons

The Committee on Canons ("CoC") is a pendent committee of Faith and Order Board ("F&O"). It exists to support the Board and the wider Scottish Episcopal Church ("SEC") by drafting changes to the Code of Canons. More generally, it also plays a role in reviewing the Canons, to support the effective functioning of the SEC.

In the past year, the work of CoC has been focused on two major pieces of work. The first of these was the updating of Canon 4 after it became clear that there were areas where the operation of the Canon could be improved. The second has been the development of work in respect of Canon 54.

Regarding Canon 4, the changes, which had their first reading at General Synod in June ("GS '25"), altered the operation of two sections: section 12 and section 26. Both changes were aimed at ensuring the process operates effectively, by ensuring a delayed mandate did not cause the process to time out (section 12) and to correct a minor error in respect of the transferrable voting process (section 26). These changes received a second reading at an Extraordinary General Synod meeting in September.

Work on Canon 54 has been built upon the foundation of work already undertaken by CoC. To date, the additional work has included an international benchmarking exercise to understand and learn from the approach taken with regard to conduct discipline in other Anglican provinces, as well as further work to ensure that the draft Canon not only meets the needs of the Church but also reflects best practice in terms of Scots law and practice. This work continues, with CoC meeting regularly to address this issue, along with the support of consultant Katie Harrison whose expertise and assistance is proving invaluable.

At a general level, CoC has sought, and been granted, a mandate by B&O to conduct a thorough review of the existing Code of Canons with a view to updating, clarifying and futureproofing this Code. This work will be a priority in the coming cycles of work for CoC.

Beyond the work of CoC, there have been changes to its membership. After a long period as the College of Bishop's representative on the Committee, Mark Strange has stood down as a member. CoC is grateful to Mark Strange for all work as a member of CoC and thanks him for all he has done during this time. Andrew Swift, Bishop of Brechin, succeeds Mark Strange on CoC and we welcome him to this new role.

Finally, CoC remains indebted to members of the General Synod Office who support its work, in particular the Secretary, Miriam Weibye, as well as to Olivia Apopei and Fiona Campbell for all the invaluable support they have provided. It is also grateful to Dr Dee Bird for her support for the work of CoC in the past year.

Samuel White
Convener

Liturgy Committee

The Liturgy Committee ("LC") continues to "have responsibility for encouraging good liturgical practice throughout the Church" (Resolution 2.5.7 of General Synod). In 2025 the focus was on the following areas of work:

- Encouraging feedback from the Church on the current authorised experimental liturgies. Last year we tried to make the process easier, with a dedicated email address and a series of short videos covering the Season of Creation Eucharistic materials, a liturgy of lament, and the revised collects.
- Revised Funeral Rites 1987. A draft revision of the rites has been authorised for limited experimental use by designated clergy in their particular charges, and following feedback will be authorised for wider experimental use. The Doctrine Committee have been asked to consider the practice of scattering ashes, which is currently explicitly prohibited in the Rites.
- All-age worship resources. This covers Eucharistic material, Liturgy of the Word, and Funeral liturgy, as well as some collects. A pack of resources will be sent shortly to the College of Bishops for authorisation for experimental use.

The second reading of Blessing of a Marriage and first reading of the Eucharistic material in Times of Lament will take place at the 2026 General Synod ("GS '26"). GS '26 will also be asked to approve the principle of adopting an ecumenical Feast of Creation.

The Convener is a member of the Joint Liturgical Group of Great Britain (JLG) and attended a meeting in London in October.

Victoria Stock left LC during 2025; we thank her for her contribution to our work, and also thank the previous convener of the LC, Nicholas Taylor, who completed his term of office during the year. We welcomed Lisa Curtice and Lesley Penny to the Committee, receiving the richness of their respective skills and expertise.

LC continues to work a pattern of one three-day residential a year, with additional online meetings as required. This practice enables the committee to manage its budget effectively.

LC thanks the GSO staff for their work in support of the Liturgy Committee, particularly Miriam Weibye, Church Relations Officer, and Olivia Apopei, Church Relations Assistant.

Rosie Addis
Convener

Inter-Church Relations Committee

Objectives

The Inter Church Relations Committee ("ICRC") promotes the relationships of the Scottish Episcopal Church ("SEC") to other churches, supporting ecumenical initiatives locally, nationally and internationally. Further details about the objectives of the ICRC can be found on the ICRC page of the provincial website.

Achievements

The 2025 General Synod ("GS '25") approved the Saint Ninian Declaration between the Roman Catholic Bishops Conference of Scotland and the SEC. This was signed in Edinburgh on St Ninian's Day, 16 September. The celebration took the form of a symposium and the signing of one copy at the St Mary's Catholic Cathedral followed by a shared walk to St Mary's Episcopal Cathedral for a joint service of Evensong including the signing of the second copy.

An ecumenical audit, funded by a grant from Action of Churches Together in Scotland (ACTS), was undertaken by Fiona Tweedie and Brendan Research. Questionnaires were sent to congregations and parishes of the Church of Scotland, Scottish Episcopal Church, Methodist Church and United Reformed Church. The SEC response rate was 45%, with all dioceses represented. The audit was an initiative of the St Andrew Declaration working group, supported by the EMU Partnership (Methodist Church in Scotland and United Reform Church in Scotland).

At the request of the Faith and Order Board ("F&O") and in consultation with the SEC's delegates to the 2026 Anglican Consultative Council, the ICRC drafted a response to the Nairobi-Cairo Proposals put forward by the Inter Anglican Standing Commission on Unity, Faith and Order: this was submitted in December 2025.

Activities

In June the Church Relations Officer (CRO) attended the World Council of Churches (WCC) Central Committee in South Africa. She was elected as co-moderator of the Assembly Planning Committee, preparing the next WCC Assembly in 2030. In October, the Convener attended and spoke at the World Conference on Faith and Order, Wadi El Natrun, Egypt, hosted by the Coptic Orthodox Church. She also co-moderated the Message drafting group.

The Convener attended the first full meeting Anglican Lutheran International Commission for Unity and Mission (ALICUM), in Jordan in March. She also attended the Anglican-Old Catholic International Coordinating Committee in London in July.

In September, both the Convener and the CRO attended the Porvoo Theological Conference on the reception of the Council of Nicaea. The Convener presented a paper on the Anglican reception of the Council of Nicaea. They also spoke on this topic at the Annual Conference of the Bensheim Ecumenical Institute, Germany in February, at the SEC F&O Board in March, and at General Synod in June.

The Four Nations Faith and Order Conference met in May in Welwyn Garden City, attended for the SEC by the Primus, the Convener and the CRO.

In January the Convener was invited to join the drafting group for the revised *Charta Oecumenica*. In November, she attended its signing (postponed form April because of the death of Pope Francis), which included a private audience with Pope Leo XIV.

Financial review and plans for future periods

The ICRC continues to meet in person or online, as appropriate for the business it is addressing. Travel costs are the main aspect of the budget, including costs for SEC delegates to attend meetings in Scotland, the British Isles, and internationally. The ICRC is currently working on a paper presenting the possibilities open to SEC charges in working with congregations of other denominations, which will be presented to General Synod in 2026.

Charlotte Methuen
Convener

Inter Faith Relations Committee

Objectives & activities

The Interfaith Relations Committee (IFRC) exists to resource and develop engagement of Churches with people of other faiths and to deepen community relations with the diverse faith communities in Scotland. Such engagement enriches our own faith understanding and identity, and helps build relationships of trust and mutual support for the common good.

Helpful resources are available on the SEC website.

Achievements

The Scottish Government's Religious Leaders Forum meets for the purposes of engaging on matters of import for our nation. The IFRC provides presence, alongside faith leaders, at the national Holocaust Memorial Day commemoration, and other gatherings in Scottish Parliament. Members of the Scottish Episcopal Church engaged with Scottish Interfaith Week in November 2025, including celebrating the launch of the Glasgow 850 Interfaith Declaration, signed by the Bishop of Glasgow and Galloway.

In the early part of the year, IFRC discussed responding to extremism, and how churches can support other local faith communities facing hate-filled behaviour.

The former convener of IFRC, Bonnie Evans-Hills, finished her term of office in June 2025, and IFRC thanks her for her dedication, enthusiasm, and leadership in the area of interfaith work.

In the latter part of the year, IFRC spent time reflecting on its remit and priorities, with the support of the Bishop of Glasgow and Galloway. These discussions continue and are expected to feed into wider discussions of provincial strategy and organisation.

Participation with Churches Together in Britain & Ireland is on-going, through the Churches' Forum for Inter-Religious Relations.

Financial Review and plans for future periods

Financial obligations remain minimal. Collaboration with UK national and international organisations continue as IFRC discusses the most effective way for the province to engage with interfaith matters.

Bishop Mark Strange
Faith and Order Board Convener

Doctrine Committee

In September 2025 Trevor Hart assumed responsibility as Convener of the Doctrine Committee (DC). Wider membership of DC has been refreshed since July last year, and there has been careful consideration of DC's continuing agenda along with its regular patterns of working.

Two main issues have occupied the Committee's attention since last year's General Synod and are likely to continue to do so in the coming year.

First, the Committee is working on a document on the doctrine of creation that will provide a broader and deeper theological context for making sense of distinctly Christian responses to the climate crisis and feed helpfully into continuing conversations within the Church related to a liturgical 'Season of Creation' and the proposed inclusion of a new 'Festival of God the Creator' within the ecumenical Calendar.

Second, following last year's meeting of General Synod, the Committee is working on material to inform further discussion within the SEC of issues around human gender and aid the development of pastorally appropriate ways of addressing these as they arise within the Church's life.

Each of these topics is being considered in the first instanced by distinct working groups made up of committee members and others invited to participate on the basis of particular expertise and experience, consistent with the initiative to generate a database of resources available within the SEC. Materials produced by these two groups will be discussed by the whole Committee at various stages.

Other issues that have either already engaged the Committee or been flagged as possible additions to its agenda in coming months and years include 'Virtual Communion,' the 'Legacy of Slavery,' and reestablishment of the Scottish Anglican-Roman Catholic ecumenical initiative.

DC has raised concerns about when it is asked for input and how this shapes its work. It does not see its role as providing theological justification for decisions that have already been made. Rather, it is glad to offer theological reflection to help the Church discern and understand matters more deeply. For this to be most helpful, DC believes such reflection should be sought much earlier in the process.

Trevor Hart
Convener

Mission Board

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME			
18,084	Allocation from General Fund	27,025	23,831	(3,194)
18,084	*Total Income*	27,025	23,831	(3,194)
	EXPENDITURE			
4,994	Board expenses	6,500	11,016	(4,516)
8,264	Work of Liturgy Committee	3,000	6,689	(3,689)
675	Work of Committee on Canons	850	-	850
109	Work of Doctrine Committee	2,000	450	1,550
2,178	Inter-Church Relations Committee	7,675	1,949	5,726
1,517	Europe Group	-	465	(465)
296	Interfaith Relations Committee	2,500	836	1,664
51	Diaconate Working Party Committee	4,500	2,426	2,074
-	World Council of Churches Assembly	-	-	-
18,084	*Total Expenditure*	27,025	23,831	3,194
	BALANCES			
	Revenue			
-	Surplus/(deficit) for year	-	-	-
-	Balance brought forward	-	-	-
-	*Balance carried forward*	-	-	-

Mission Board

Mission Board ("MB") has responsibility for the strategic oversight of the mission of the Church within Scotland, the United Kingdom and abroad . MB has three pendant committees reporting to it, Youth, Church in Society, and Global Partnerships. Each of these committees presents their minutes and business to the Board for consideration along with a report on any relevant actions as appropriate.

MB thanked those who have resigned, namely Jim Benton-Evans, C Brett, Simon Scott and Vittoria Hancock. We welcomed Canon Paul Watson, Nicholas Bundock, the Godwin Chimara and Martin Allwood. MB is grateful to those remaining on the Board who bring wisdom and stability.

MB convened by Sarah Murray met in February and March. Work included the preparation for General Synod together with supporting Standing Committee in developing mission strategy and priorities.

In September the meeting included bible study, open prayer, and input from experts across the Province. Nicholas Bundock spoke about Natural Church Development, which has an emphasis on improving the health of church communities. Victoria Turner, Director of Studies at Scottish Episcopal Institute introduced ideas from Lived Mission in 21st Century Britain (SCM Press). MB made initial comments on the Strategic Plan in terms of content and language and explored how to contribute to its delivery. It gave input on the vision(s) of the church held within the College of Bishops ("CoB") and invited the sharing of experience of mission with one another. MB also sought to build a greater synergy between CoB and MB. Consequently, MB has been asked to advise further on the annual collection of data.

The Diocesan Representatives update each meeting concerning the range of missional work happening in the Dioceses. They resolved to meet in person to begin to form a community of practitioners.

- **Youth** discussed the need for youth officers in each diocese to better connect with local churches and provide resources. Sleepovers in Paisley and Aberdeen were both very successful.

- **Church in Society** further developed a commitment to the Provincial Environment Group's Net Zero Action, engaged with supporting gender justice, and plans to support churches with the forthcoming Holyrood elections.

- **The Global Partnerships Committee** undertook a significant shift towards a more intentional, relationship-focused approach to global partnerships, helping to clarify its purpose and direction. Key developments this year included the launch of an International PhD Scholarship, and support for initiatives in Kenya, Myanmar, and Papua New Guinea, alongside continued funding for theological education and companion links. Despite capacity constraints due to low membership, new appointments at year's end position the Committee for renewed growth and strengthened global engagement.

Both Global Partnerships and Church in Society had an underspend.

Keith Thomasson
Convener

Church in Society Committee

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME			
52,778	Allocation from General Fund	106,345	47,723	(58,622)
2,167	Donations	1,000	1,542	542
54,945	*Total Net Income*	107,345	49,265	(58,080)
	EXPENDITURE			
32,000	Grants	54,845	23,215	31,630
4,518	Child poverty projects grants	-	-	-
17,350	Enable Grants	50,000	24,473	
1,077	Meeting costs etc	2,500	1,577	923
54,945		107,345	49,265	58,080
	BALANCES			
	Revenue			
-	Surplus/(deficit) for year	-	-	-
-	Balance brought forward	-	-	-
-	*Balance carried forward*	-	-	-

Church in Society Committee

Objectives

The Church in Society Committee ("CiS") advocates for positive and constructive change on issues of injustice, addressing key challenges facing Scottish society and promoting reform in government policy and the wider community. The Committee also supports local initiatives through small grants. Further details about the objectives of the CiS can be found on the relevant page of the provincial website.

Achievements

In September 2025, CiS submitted a response to the consultation on the bill which would change the process for withdrawing pupils from religious observance or religious and moral education at school. Following the submission, Claire Benton-Evans, the Provincial Youth Co-ordinator of the Scottish Episcopal Church (SEC) , appeared before the Equalities, Human Rights and Civil Justice Committee as part of a panel of faith group members. The points raised through the response were well received and amendments were added to the bill.

Keeping its commitment to support local initiatives, the committee awarded 9 small grants for community projects across Scotland. The previously underspent budget made it possible for CiS to increase the amounts awarded to some NGOs that respond to growing and complex needs. Scottish Faiths Action for Refugees (SFAR) and Faith in Community Scotland were two such beneficiaries.

Similarly, the support offered to Aberlour in 2025 has enabled 110 families affected by poverty in Glasgow to access activities that strengthen family relationships, allowing parents and children to spend meaningful time together free from the pressures of financial hardship.

Activities

At the intersection of faith, society, and government policy, the committee continued to honour its engagement with the Scottish Churches Parliamentary Office (SCPO). Prioritising this, CiS has supported the launch of a joint project with the Church of Scotland ahead of the May 2026 elections. A bespoke guideline for holding hustings in Scotland has been prepared and made available online. In collaboration with the Joint Public Issues Team (JPIT) a webinar on hustings and voting was also organised and very well attended.

Financial review and plans for future periods

CiS continues to meet in person and online. Depending on the issues addressed, with minimal travel costs associated. The grants awarded from the Enable fund are the main aspect of the budget, along with the constant support offered to the SCPO. As the 2025 budget was underspent, the Committee is reviewing how its funds might be stewarded more sustainably and to greater effect.

We thank Jenny Whelan and Simon Scott who have stepped down as committee members during the year, noting the convenership remains vacant.

CiS thanks Miriam Weibye and Olivia Apopei for their support offered over the year.

Keith Thomasson
Mission Board Convener

Global Partnerships Committee

Actual 2024 £			Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME				
183,342	Investment income	Unit Trust Pool	192,992	212,291	19,299
232		Deposit account	-	212	212
12,223		Noel Phillipps Trust	12,866	14,153	1,287
-	Grants awarded in prior years no longer required		-	-	-
195,797	*Total Income*		205,858	226,656	20,798
	EXPENDITURE				
35,200	Grants	Education	28,000	3,475	24,525
39,050		Africa	33,000	11,318	21,682
5,500		Middle East and Pacific	6,000	18,033	(12,033)
6,317		Asia	12,000	5,093	6,907
-		Small grants	3,000	1,800	1,200
7,177		Companion Relationships	8,000	(4,483)	12,483
5,120		Agency Support	6,000	5,120	880
-		Anglican Comm Network Support	8,000	951	7,049
9,632		South America	6,000	(133)	6,133
-		International Scholarships	-	7,500	(7,500)
1,733	Bank and Currency Transfer Fees		5,500	411	5,089
2,362	Committee expenses	Travel / meetings	3,000	2,138	862
-		Publicity / correspondence	1,000	-	1,000
171		Miscellaneous	-	-	-
112,262	*Total Expenditure*		119,500	51,223	68,277
	BALANCES				
	Revenue				
83,535	Surplus/(deficit) for year		86,358	175,433	89,075
325,820	Balance brought forward		409,355	409,355	-
409,355	*Balance carried forward*		495,713	584,788	89,075

Actual 2024 £	**CAPITAL ACCOUNT**	Actual 2025 £
5,485,931	Balance brought forward	5,987,266
501,335	Unrealised gain (loss) on revaluation as at 31 December 2025	194,324
5,987,266	*Balance carried forward*	6,181,590

Global Partnerships Committee

The year 2025 marked an important transition in the life and work of the Global Partnerships Committee ("GPC"), as a revised way of working was introduced from the beginning of the year. This new approach places a clearer emphasis on intentional relationship-building with identified global partners, rather than a broader and more diffuse programme of activity. While still at an early stage, this shift has helped to sharpen GPC's sense of purpose and direction.

A significant development during the year was the launch of the International PhD Scholarship. GPC was delighted to be able to offer one scholarship in its inaugural year. The successful candidate is currently undertaking doctoral studies in Edinburgh and has been warmly welcomed into a local church community. He is also actively contributing to the life and ministry of the congregation as well as to the Scottish Episcopal Institute.

During the year, GPC supported a number of specific initiatives and partnerships. In support of an initiative brought forward by the Chapter of Deacons, assistance was offered to the Diocese of Nakuru, Nairobi, for a project focused on the academic and professional development of teenage mothers, reflecting a shared commitment to education, dignity, and long-term empowerment. We also offered support to the Diocese of Sittwe in the Church of the Province of Myanmar, contributing to efforts to support both the congregation and the wider community through the provision of food, educational materials, and medical aid, in response to significant humanitarian need. In addition, support was given towards an upgrade of student accommodation at Newton Theological College in Papua New Guinea, recognising the importance of appropriate living conditions in enabling theological education and formation.

Alongside these initiatives, GPC continued to support dioceses and charges within the Scottish Episcopal Church in strengthening and sustaining companion links, and maintained engagement with Global Anglican and ecumenical partners.

The GPC received an annual investment income of £226,656 during the year, of which £112,329 was allocated towards supporting projects and capacity-building initiatives for churches and partners globally. This included funding for theological education for individuals identified by Diocesan Bishops in Asian and African countries as part of their preparation for ordination.

As 2025 was the first year of operating under this revised way of working. Progress was shaped by significant capacity constraints, with very low membership limiting the level of activity possible. However, two new members were appointed at the turn of the year, laying the foundations for increased activity as new relationships continue to develop.

GPC extends its gratitude to its dedicated members, with special mention to Olivia Apopei and Miriam Weibye for their hard work and enthusiastic contributions. Through this shared commitment, the GPC continues to build bridges and make a positive impact through our engagement with partners around the world.

Hamilton Inbadas
Convener

Youth Committee

The Provincial Youth Committee (PYC) is made up of youth representatives (two 12-18 year olds, one 18-25) from each Diocese, plus their youth officer. The Chair and Secretary are youth representatives. The committee meets to share information and good practice about youth work in the Province and oversees the running of the summer Youth Week (Yeek) and other provincial youth events.

The PYC held their meetings over Zoom this year.

We had two of our shorter overnight events this year. The first was in March and hosted by Holy Trintiy and St Barnabas, Paisley. The second was in St James, Aberdeen at the end of November having been postponed from an earlier date due to Storm Amy! All our thanks go to these host churches. These shorter events really are superb opportunities to keep young people in touch with their friends from round the Province, but also to introduce new young people at a shorter event, especially those coming for the first time. It is also a great way for local young people to welcome friends from round the Province to their church.

Claire Benton-Evans (Provincial Youth Coordinator) led a hillwalking retreat for young adults called 'Meeting God in the Mountains' in May. It was a chance to share fellowship and faith in the wonderful Angus hills. Thank God the weather was also kind, and their photos were filled with sparking water, beautiful vistas and stunning sunsets, rather than endless mist and rain.

Yeek, the Provincial Youth Week held at Glenalmond College, took place at the end of July, into August. This year's theme was 'The Deep', a theme where we explored both the deeps of the natural world, and the deeps of thought, prayer and experience. The youth week, as well as being superb fun, is youth ministry. It is a time of exploration and deepening of faith in a trusted and supportive environment. Where questions can be asked, and views aired without judgement. We all learn from this week, leaders and delegates both.

Online, as well as sharing news of upcoming events, we have offered content for young people to engage with. As an example, in December, young people were given Advent Candles to burn at home, whilst we shared Ley-Anne Haigh-Forsyth's (Youth Officer MRC) daily Advent Reflections online.

Looking ahead to the next year we have a programme of shorter provincial youth events planned, Yeek in July/August, and a pilgrimage to Iona in October. As in 2023 this pilgrimage week will be split between 12-18 year olds and 18+.

Tembu Rongong
Convener

Community Fund

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME			
477	Donations	2,000	445	1,555
477	*Total Net Income*	2,000	445	1,555
	EXPENDITURE			
-	Grants	2,000	-	2,000
-	*Total Expenditure*	2,000	-	2,000
	BALANCES			
	Revenue			
477	Surplus(deficit) for year	-	445	(445)
3,603	Balance brought forward	4,080	4,080	-
4,080	*Balance carried forward*	4,080	4,525	(445)

Community Fund

The Community Fund has, over many years, played a valued role in supporting individuals and families facing urgent need. By providing small, immediate grants to those unable to secure assistance from any other source, the Fund has offered timely and practical help at moments of real vulnerability.

Donations to the Fund in 2025 amounted to £445 (compared with £477 in 2024). Together with the balance carried forward at the start of the financial year, this resulted in a total of £4,525 available for allocation.

In recent times, there has been a decline in applications for the Fund and, unfortunately, in 2025 there were no applications at all. Looking ahead, the continuing decline in applications suggests that Synod, which established the Fund through a resolution in 1988, may wish to review the purpose and operation of the Community Fund, to decide if it should continue in its present form.

I want to thank those congregations and individuals who gave generously to the Fund this year – and over the years.

Dr Dee Bird
Secretary General

Miscellaneous Funds

Actual 2024 £		Actual 2025 £
	INCOME	
-	Investment income	-
-	Legacies	-
-	*Total Net Income*	-
	EXPENDITURE	
-	Other expenditure	-
-	*Total Expenditure*	-
	BALANCES	
	Revenue	
-	Surplus/(deficit) for year	-
17,050	Balance brought forward	17,050
17,050	*Balance carried forward*	17,050

Actual 2024 £	**CAPITAL ACCOUNT**	Actual 2025 £
745,829	Balance brought forward	794,339
48,510	Unrealised gain (loss) on revaluation as at 31 December 2025	18,803
794,339	*Balance carried forward*	813,142

	TOTAL FUNDS as at 31 December:	
17,050	Revenue	17,050
794,339	Capital	813,142
811,389		830,192
	Being for:	
792,497	Restricted purposes	811,300
1,842	Designated purposes	1,842
794,339		813,142

Scottish Episcopal Institute Council

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME			
584,741	Allocation from General Fund	648,040	556,726	(91,314)
38,380	Allocation from Training Fund	22,550	38,157	15,607
5,417	Investment income	5,290	6,272	982
9,800	Fees	25,420	15,450	(9,970)
638,338	**Total Income**	701,300	616,605	(84,695)
	EXPENDITURE			
	Board			
1,258	Meeting costs	1,500	666	834
-	Management Committee	-	-	-
1,258	**Total Board**	1,500	666	834
	Scottish Episcopal Institute			
	Staff Costs			
185,744	Salaries, pensions, expenses	260,100	216,240	43,860
1,969	Staff training / development	3,500	4,543	(1,043)
557	Recruitment Costs	500	5,401	(4,901)
188,270	*Total staff costs*	264,100	226,184	37,916
	Training costs			
41,295	Residential weekends	42,000	28,204	13,796
1,283	Field Education (placement) costs	7,000	1,622	5,378
12,458	Associate Tutors	30,000	29,084	916
225	Course materials/moodle costs	-	162	(162)
(306)	Common Awards	12,500	8,141	4,359
54,955	*Total training costs*	91,500	67,213	24,287
	Mixed Mode ordination training costs			
74,882	Director of MM Training salary, pension, expenses	-	-	-
11,207	Maintenance grants	-	-	-
86,089	*Total Mixed Mode ordination training costs*	-	-	-
	Other costs			
1,895	Library, Administration and publicity	4,500	1,113	3,387
-	Lay Reader conference	-	-	-
1,895	*Total other costs*	4,500	1,113	3,387
331,209	**Total SEI costs**	360,100	294,510	65,590
	Full Time ordinands			
27,173	Maintenance grants	22,550	38,157	(15,607)
27,173	**Total full time ordinands**	22,550	38,157	(15,607)
	IME 2 Training Costs			
180,698	Stipendiary Curate grants	210,800	181,661	29,139
18,616	IME 2 training programme	19,500	18,443	1,057
199,314	**Total IME 4-6 Training Costs**	230,300	200,104	30,196
	Recruitment and Selection			
69,766	PDO stipend / salary and expenses	68,600	69,108	(508)
5,821	Advisory Selection Panels and Discernment Meetings	15,500	14,060	1,440
3,797	Training	2,750	-	2,750
79,384	**Total Recruitment and Selection**	86,850	83,168	3,682
638,338	**Total Expenditure**	701,300	616,605	84,695
	BALANCES			
	Revenue			
-	Surplus/(deficit) for year	-	-	-
-	Balance brought forward	-	-	-
-	*Balance carried forward*	-	-	-

Scottish Episcopal Institute Council

The Scottish Episcopal Institute ("SEI") provides high-grade pre-ordination training for authorised ministries (priest/deacon/lay reader) in the Scottish Episcopal Church ("SEC"). SEI also provides provincial elements of training for newly ordained clergy or licensed lay readers. SEI also has a broader remit of resourcing the wider SEC with Continuing Ministerial Development ("CMD") and Lay Learning offerings.

Oversight and management of SEI is carried out by the Institute Council ("IC"). IC acts as the 'Governing Body' for SEI, as required for governance of a United Kingdom Theological Education Institution ("TEI"). The meetings of Institute Council continued mainly online throughout the past year.

Achievements and Performance of SEI against objectives.

1. Staffing:
   Anna-Claar Thomasson-Rosingh took up the post of Director of Contextual Formation in August 2025.
   Victoria Turner was appointed as Director of Studies in August 2025.
   David Jasper was appointed as Interim Principal in January 2026.
   Liz Crunlish continues in her post as Initial Ministerial Education (IME) 2 Officer.

2. SEI successfully delivered IME 1 & 2 and MA courses under the Common Awards (CA) framework. The MA programmes offered were Theology, Ministry and Mission; Contemporary Christian Leadership; and Worship and Liturgical Studies. A module was delivered by the SEC International Scholarships Programme holder, and new tutors have been added to enhance the forthcoming programme of SEI. The internationally accredited programme for students with prior theological education was launched in 2025.

3. Eight SEC students and one United Reformed Church (URC) ordinand from the URC joining the cohort beginning training in September 2025. One student joined a Master's programme.

4. SEI began the current academic year with twenty-eight students registered with Common Awards, seventeen of these being IME1 students.

   In the academic year 2024-25, SEI had eight graduates:
   - One student awarded a Certificate of Higher Education in Theology, Ministry & Mission
   - One student awarded a Diploma of Higher Education in Theology, Ministry & Mission
   - One student awarded a Bachelor of Arts with Class I in Theology, Ministry & Mission
   - One student awarded a Graduate Diploma with Merit in Theology, Ministry & Mission
   - One student awarded a Postgraduate Certificate in Theology, Ministry & Mission
   - One student awarded a Postgraduate Diploma with Merit in Theology, Ministry & Mission
   - One student awarded a Masters degree with Merit in Theology, Ministry & Mission
   - One student awarded a Masters degree with Merit in Contemporary Christian Leadership

5. The *SEI Journal*, now edited by Victoria Turner, published two issues 2025, on Gender and Religion, and the Future of Liturgy. A forthcoming issue edited by the Revd. Liz Crumlish will have the theme 'Pastoral Supervision.'

   Lent Course, delivered by Liz Crumlish: 'Miriam's Sisters, Deborah's Daughters.'
   The Annual SEI Lecture was delivered on Thursday, 30 October by Dafydd Mills Daniel: 'Scottish Theology and Scot-land.'
   The Pantonian Lecture was delivered on 17 December 2025, by Michael Hull: 'Ther Holy Spirit in the Nicene Creeds.'
   Advent Course, delivered by the Swarup Bar: '19th-20th-Century Indian Christian Theologies.'

David Jasper
Interim Principal

Recruitment and Selection Statistics

Recruitment and selection figures from the Provincial Director of Ordinands (who reports to the College of Bishops) are included below for information. The figures do not include people transferring from other denominations.

Since 2019, Enquirers for possible selection as Lay Readers or Church Army Lay Evangelists have been processed via the SEC discernment process, rather than via former channels. Suitable Lay Reader candidates attend the SEC Advisory Selection Panel and Church Army candidates attend the Church Army Selection conference.

From 2019: Total number of Enquirers & Candidates in the SEC Discernment Process. Age not requested.

Year	Total nos. processed	Female	Male
2019-20	16	5	11
2020-21	17	12	5
2021-22	35	16	19
2022-23	14	8	6
2023-24	23	15	8
2024-25	23	13	10

From 2019: Candidates recommended for SEI training by an SEC Advisory Selection Panel

Year	Total nos.	Ages and Gender					
		< 30		31-45		> 45	
		F	M	F	M	F	M
2019-20	7/7	-	-	-	2	2	3
s2020-21	5/6	1	-	2	-	2	-
2021-22	7/8	-	2	1	1	2	1
2022-23	7/7	-	-	2	1	3	1
2023-24	6/6	-	-	2	1	1	2
2024-25	8/10	1	1	2	1	3	

Lay Readership Statistics (from 2020 the SEC Discernment Process selects Lay Readership Candidates)

Year	Total number entering SEI training	Ages and Gender					
		< 30		31-45		> 45	
		F	M	F	M	F	M
2019-20	-	-	-	-	-	-	-
2020-21	1/1	-	-	1	-	-	-
2021-22	-	-	-	-	-	-	-
2022-23	-	-	-	-	-	-	-
2023-24	-	-	-	-	-	-	-
2024-25	-	-	-	-	-	-	-

Church Army Lay Evangelist Statistics (from 2020 Candidates considered for Church Army Selection)

Year	Total number entering SEI training	Ages and Gender					
		< 30		31-45		> 45	
		F	M	F	M	F	M
2020-21	1/1	-	-	-	-	-	1
2021-22	-	-	-	-	-	-	-
2022-23	-	-	-	-	-	-	-
2023-24	-	-	-	-	-	-	-
2024-25	-	-	-	-	-	-	-

Miscellaneous Funds

Actual 2024 £		Actual 2025 £
	INCOME	
7,779	Investment income	8,957
14,909	Legacies and Donations	235
15,697	Other income	61,492
38,385	*Total Net Income*	70,684
	EXPENDITURE	
1,800	Grants	-
-	Other expenditure	-
38,380	Transfer to Institute Council	38,157
40,180	*Total Expenditure*	38,157
	BALANCES	
	Revenue	
(1,795)	Surplus/(deficit) for year	32,527
-	Transfer (to)/from capital	-
92,016	Balance brought forward	90,221
90,221	*Balance carried forward*	122,748

Actual 2024 £	**CAPITAL ACCOUNT**	Actual 2025 £
1,665,162	Balance brought forward	1,816,971
-	Transfer from revenue	-
151,809	Unrealised gain (loss) on revaluation as at 31 December 2025	58,843
1,816,971	*Balance carried forward*	1,875,814
	TOTAL FUNDS as at 31 December:	
90,221	Revenue	122,748
1,816,971	Capital	1,875,814
1,907,192		1,998,562
	Being for:	
1,547,223	Restricted purposes	1,597,311
269,748	Designated purposes	278,503
1,816,971		1,875,814

Administration Board

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME			
285,308	Allocation from General Fund	296,960	269,056	(27,904)
285,308	*Total Income*	296,960	269,056	(27,904)
	EXPENDITURE			
	Meeting Costs			
653	Board	1,000	306	694
-	Building Grants Group	500	107	393
317	Investment Committee	100	-	100
125	Retirement Housing Committee	400	1,104	(704)
114	Buildings Committee	400	16	384
326	Personnel Committee	400	1,756	(1,356)
1,535	*Sub-total*	2,800	3,289	(489)
	Grants			
10,200	Child Allowance	11,000	7,500	3,500
10,200	*Sub-total*	11,000	7,500	3,500
	Allocation to other funds			
273,573	Building Grants Fund	283,160	258,267	24,893
273,573	*Sub-total*	283,160	258,267	24,893
285,308	*Total Expenditure*	296,960	269,056	27,904
	BALANCES			
	Revenue			
-	Surplus/(deficit) for year	-	-	-
-	Balance brought forward	-	-	-
-	*Balance carried forward*	-	-	-

Administration Board

The work of the Administration Board ("AB")work is wide ranging.

The Personnel Committee ("PC") continues to work with Place for Hope and face to face training is being considered rather than the online training currently being offered. It is also intended to revisit the Clergy Wellbeing survey. There is discussion with the College of Bishops ("CoB") about training offered to clergy. What training should be mandatory rather than optional. Work continues with the Committee on Canons to ensure HR policies are appropriately linked to the current Canons. The review of policies relating to clergy appointments and work has taken place on induction for new Bishops. Work is beginning which seeks to review clergy authorisation terms.

The convener of PC, Morag Hendry offered her resignation (as at January 2026) and that will be a great loss to the work of the committee. Elspeth Atkinson has also indicted her resignation. The Convener wants to express her sincere thanks for the contribution that both these individuals have offered to the Scottish Episcopal Church ("SEC"). The AB convener, will cover PC until a replacement for the convener can be found.

The Retirement Housing Committee ("RHC") continues to support clergy who have retired or are due to do so. RHC is fortunate to have the services of property experts to inspect our properties and offer guidance on the maintenance. There was recent discussion on the need to offer a small financial contribution to those clerics retiring and moving from tied housing. There are two vacancies on RHC.

The Investment Committee oversees the investment of the Unit Trust Pool. Baillie Gifford continues to oversee our funds. The investments have performed well again this year, despite the uncertainty in the market.

The Buildings Committee again seeks to keep up to date with ever changing legislation and the impact of the SEC's Net Zero aspirations. The energy footprint tool has been a success with 90% of churches having submitted results. Further guidance is planned on Solar Panels and advice on undertaking general church building projects. Another of their important remits is to consider appeals against Canon 3 decisions.

The work of AB is a vitally important part of the Scottish Episcopal Church and the convener offers her thanks and appreciation to all members of AB, the committee members and the staff of the GSO for their commitment and support.

Jan Whiteside
Convener

Building Grants Fund

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME			
273,573	Allocation from General Fund	283,160	258,267	(24,893)
3,642	Unclaimed earmarking from previous year	-	10,619	10,619
13,530	Donations	11,840	11,365	(475)
290,745	*Total Gross Income*	295,000	280,251	(14,749)
	EXPENDITURE			
88,868	Grants - Issued		40,142	
201,877	- Earmarked		240,109	
290,745	*Total Expenditure*	295,000	280,251	14,749
	BALANCES			
	Revenue			
-	Surplus/(deficit) for year	-	-	-
-	Balance brought forward	-	-	-
-	*Balance carried forward*	-	-	-

Building Loans Fund

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME			
3,786	Interest on loans	3,500	6,120	2,620
3,786	*Total Income*	3,500	6,120	2,620
	BALANCES			
	Revenue (liquid funds for advancement of loans)			
3,786	Surplus/(deficit) for year	3,500	6,120	2,620
15,097	Transfer (to)/from capital	(301,846)	(532,122)	(230,276)
299,463	Balance brought forward	318,346	318,346	-
318,346	*Balance carried forward*	20,000	(207,656)	(227,656)

Actual 2024 £	**CAPITAL ACCOUNT**	Actual 2025 £
113,985	Balance brought forward	98,888
	Transfers to revenue	
(16,174)	Loans repaid	(12,878)
	Transfers from revenue	
1,077	Loans paid	545,000
(15,097)	Net transfer from / (to) revenue	532,122
98,888	*Balance carried forward*	631,010

Investment Committee

Remit: The Investment Committee ("IC") oversees the investment of the Unit Trust Pool (UTP).

Financial Markets and Performance: The unit price of the UTP rose from £31.02 at the start of the year to £32.03 at the end, an increase of 3.3% (2024: 9.1%). Additionally, distributions for 2025 totaling £1.10 (2024: 95p) were paid, bringing the total return for the year to 6.8% (2024: 12.5%). The market of the Fund at 31 December 2025 was £136.9m (2024: £131.9m). The accounts for the UTP are on pages 38 to 39.

Average total return for the UTP since Baillie Gifford ("") were appointed in 1995 is 9.6% p.a., well above inflation for that period. Although the real value of the distribution was re-established in 2023, IC has this year declared another increase in the distribution to £1.10 (2024: 95.0p), offering a yield of 3.4% on the year end UTP price (2024: 3.1%).

Equity markets performed well in 2025, although much of this performance was driven by a small number of US technology stocks (the so-called Magnificent Seven), which attracted large flows of investment capital, in turn drawing funds away from other high-quality stocks. The positioning of UTP is relatively underweight of these stocks, leading to a more modest but still strong annual performance.

UTP Investments and Ethical Policy: UTP's Ethical Investment Policy ("EIP")is on page 44. UTP is managed by BG in accordance with the Statement of Investment Objectives agreed by IC and excludes direct investment in certain restricted business activities as mandated by the EIP. No such investments were held at any time during the year.

The Scottish Episcopal Church's ("SEC") Policy Framework for Investment in Pooled Funds (page 38) allows UTP to invest in pooled funds provided that the aggregate amount invested in activities that would otherwise be restricted if held directly, must not exceed 1% of UTP's total funds. The Committee's annual review carried out as at 31 December 2025, confirmed that no investments in any restricted categories of EIP were held within the UTP. Pooled fund review reports are available on the SEC website.

BG has a dedicated Corporate Governance team that works with their fund managers to assess Environmental, Social and Governance (ESG) concerns both before and after investment in a company. BG engages with the companies it invests in on a wide range of business and ESG related topics. BG is a member of several international corporate governance associations and is a signatory to the United Nations Principles for Responsible Investments.

Committee Membership: There were no changes to the composition of IC over the year, which continues to have five members and two vacancies remaining.

Mark Harris
Convener

Buildings Committee

The Buildings Committee ("BC") met twice in 2025.

The remit of the Buildings Committee is to consider any appeals under Canon 35. No such appeals were received in the past year.

BC is also charged with providing general advice and guidance in relation to church buildings and properties. A suite of guidance papers is available on the website covering:

- Quinquennial Surveys
- Clergy Housing (2023)
- Improving Insulation in Church Buildings (2024)
- Maintenance and Building Work for your Church (2022)
- Reinforced Autoclaved Concrete (2023)
- Access Audit checklist
- Canon 35 - List of Minor Works (rev March 2023)
- Responsibilities of the Property Convenor
- Provincial Grants and Loans (April 2025)
- Maintaining Graveyards (2020)
- Guidance on heating buildings
- Secondary Double Glazing in Church Buildings

How well these resources are used is an open question and raising awareness at a local level is an ongoing challenge.

Discussions surrounding improved and consistent guidance on Quinquennial Reporting are ongoing. It is the aim of BC to ensure better integration of Quinquennial Surveys with the objectives of the Net Zero Team ("NZT") and the work of the Provincial Buildings Grants Group.

BC's advice on the insulation of church buildings was posted. Monitoring of environmental conditions (mainly humidity and temperature) and best practice in understanding the environmental performance of churches is an ongoing discussion. It is the aim of BC to encourage best practice in the upgrading of church buildings to accord with the Scottish Episcopal Church's net zero objectives.

NZT reported good progress in gathering data through the "Footprint Toolkit", outreach and in getting grant supported Net Zero projects off the ground.

Concerns about the reduced scope and future of the Listed Places of Worship Grant Scheme (recovery of VAT) have been taken forward.

David Gibbon
Convenor

Personnel Committee

The Personnel Committee ("PC") is concerned with the wellbeing and support of the clergy of the Scottish Episcopal Church ("SEC"). PC is comprised of three lay and three clerical members, as well as a representative from the Committee on Canons.

PC continue to work with *Place for Hope* who deliver the *Living Well with Differences* course. This training opportunity for new and current clergy is a chance to spend time learning about and reflecting on conflict and how it is managed. The course ran in June 2025 with a further skills refresher course in October 2025. In 2026 the course will be changed to be an in-person training event rather than online.

Policies relating to clergy are also under continuous review. A key piece of work delivered in 2025 was an SEC edition of "*The Church Times Guide to Happy Recruitment*" which is a very readable guide for congregations offering support with the process of recruiting clergy and is available on the Provincial website.

The Convener attended a conference in September 2025 on clergy wellbeing run by the charity *St Luke's for Clergy Wellbeing* and material from that conference and discussions are feeding into plans to undertake a clergy wellbeing survey in 2026.

Going forward, PC are available to work closely with the Committee on Canons on supporting relevant work on new Canons or revisions of current ones and any other new or revised HR related policies (non-canonical) that may be required to run alongside the Canons.

Thank you to all the members of PC and General Synod Office staff for their support and commitment during 2025.

Morag Hendry
Convener

Retirement Housing Committee Housing Fund

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/(adv) £
	INCOME			
36,032	Interest	15,000	32,724	17,724
85,988	Investment income	90,514	99,565	9,051
88,458	Rents	90,000	91,407	1,407
210,478	*Total Net Income*	195,514	223,696	28,182
	EXPENDITURE			
8,715	Insurance	8,500	9,594	(1,094)
95,775	Repairs	35,000	76,762	(41,762)
10,217	Gas appliance and electrical testing etc	13,000	13,817	(817)
15,765	Property surveys and management etc	7,500	5,508	1,992
13,670	GSO Administration Charge	14,125	14,125	-
144,142	*Total Expenditure*	78,125	119,806	(41,681)
	BALANCES			
	Revenue			
66,336	Surplus/(deficit) for year	117,389	103,890	(13,499)
(46,959)	Transfers (to)/from capital	(74,039)	(4,010)	70,029
26,311	Balance brought forward	45,688	45,688	-
45,688	*Balance carried forward*	89,038	145,568	56,530

Actual 2024 £	**CAPITAL ACCOUNT**	Actual 2025 £
	Additions to capital	
226,183	Profit on sale of property	264,034
-	Other income	-
491,759	Purchase of property	405,737
-	Funds invested in Unit Trust Pool	-
717,942		669,771
	Disposals of capital	
137,937	Sales of property (book value)	261,406
-	Repayment of loan	-
306,863	Net funds from deposit account	140,321
444,800		401,727
273,142	*Net additions of capital*	268,044
7,812,110	Balance brought forward	8,320,380
235,128	Unrealised gain (loss) on revaluation as at 31 December 2025	91,138
8,320,380	*Balance carried forward*	8,679,562

Retirement Housing Committee Supplementary Fund

Actual 2024 £		Budget 2025 £	Actual 2025 £	Variance fav/ (adv) £
	INCOME			
68,841	Investment income	72,464	79,710	7,246
436	Interest	200	398	198
-	Cargill Trust - Widows and Orphans	-	-	-
781	Legacies & Donations	-	-	-
70,058	*Total Income*	72,664	80,108	7,444
	EXPENDITURE			
250	Grants - Clergy	4,000	2,320	1,680
-	- Widows and Orphans	4,000	-	4,000
47,445	- Christmas payment	45,000	48,750	(3,750)
1,461	- Yearbooks (retired clergy)	1,500	1,845	(345)
-	Pension Fund (CRBF) top up	1,500	-	1,500
172	Miscellaneous	150	195	(45)
7,200	GSO Administration charge	7,500	7,500	-
56,528	*Total Expenditure*	63,650	60,610	3,040
	BALANCES			
	Revenue			
13,530	Surplus/(deficit) for year	9,014	19,498	10,484
62,883	Balance brought forward	76,413	76,413	-
76,413	*Balance carried forward*	85,427	95,911	10,484

Actual 2024 £	**CAPITAL ACCOUNT**	Actual 2025 £
2,068,141	Balance brought forward	2,256,381
188,240	Unrealised gain (loss) on revaluation as at 31 December 2025	72,964
2,256,381	*Balance carried forward*	2,329,345

Retirement Housing Committee

The Retirement Housing Committee ("RHC") is one of the four pendant committees of the Administration Board and is responsible for the Retirement Housing Fund ("RHF") and the Retirement Supplementary Fund ("RSF"). Clergy in the Scottish Episcopal Church ("SEC") with the minimum period of stipendiary service are entitled to apply for assistance from the RHF whereas all retired clergy who have served in the SEC are entitled to support from the RSF.

Members of RHC review and approve the purchase of properties which may be rented to applicants by SEC or may be jointly owned on a standard or enhanced ownership basis. RHC also oversees arrangements for the regular inspection and maintenance of the properties as landlord or joint owner, the disposal of properties surplus to requirements, reviews and sets a Standard Property Price for the purchases, recommends rent changes to the Administration Board, considers applications for assistance from the RSF and monitors the financial position of both funds.

During the year entitlement to the support from RSF was reviewed and it was recommended that entitlement to support from the fund should be amended to read those who completed the equivalent of 10 years full time service, 5 years of which should have been in full time ministry.

RHC approved and issued new agreements which more clearly laid down the roles and responsibilities of the SEC and either tenants or joint owners. RHC also issued revised guidance for clergy seeking assistance with retirement housing.

A comprehensive survey of 32 properties, including a Legionella Risk Assessment, revealed 183 issues of which some 15 were categorised as H&S Concerns and 31 related to roofing or security of the properties, an average of 6 issues per property. A programme of works to address these issues was formulated and is being progressed. Without regular inspection and maintenance, properties, particularly older ones, can result in significant expenditure and is the principal reason the committee continues to engage with the services of property experts to inspect, arrange and oversee any required works. How our property experts perform is regularly reviewed.

During the year the committee oversaw the purchase of 2 properties and the disposal of 3 properties. The amount of grant that can be given from RSF without reference to the committee was reviewed and the proposed revised amounts were approved by the committee.

The convenor would like to express grateful thanks to all those who supported or served on the committee during the year.

Peter Marsh
Convener

Miscellaneous Funds

Actual 2024 £		Actual 2025 £
	INCOME	
251,391	Investment income	290,517
-	Legacies and donations	-
17,000	Other income	46,000
268,391	*Total Net Income*	336,517
	EXPENDITURE	
241,644	Grants	364,526
15,697	Other expenditure	18,175
500	GSO Administration charge	500
257,841	*Total Expenditure*	383,201
	BALANCES	
	Revenue	
10,550	Surplus/(deficit) for year	(46,684)
428,430	Balance brought forward	438,980
438,980	*Balance carried forward*	392,296

Actual 2024	**CAPITAL ACCOUNT**	Actual 2025
8,395,411	Balance brought forward	9,159,608
764,197	Unrealised gain (loss) on revaluation as at 31 December 2025	296,212
9,159,608	*Balance carried forward*	9,455,820
	TOTAL FUNDS as at 31 December:	
438,980	Revenue	392,296
9,159,608	Capital	9,455,820
9,598,588		9,848,116
	Being for:	
2,288,290	Restricted purposes	2,362,543
6,871,318	Designated purposes	7,093,277
9,159,608		9,455,820

Scottish Episcopal Church Pension Fund

Objectives

The Trustees' statutory objective is to ensure that the Scottish Episcopal Church ("SEC") Pension Fund ("Pension Fund") has sufficient and appropriate assets to meet its liabilities, which are the cost of paying benefits as they fall due. A full actuarial valuation was undertaken as of 31 December 2023.

The Pension Fund Investment Strategy can be broadly summarised as follows.

Portfolio	Allocation	Purpose
Liability Matching	70%	To provide protection against changes in the value of the liabilities and generate income to pay current pensions
Growth	30%	To provide growth to pay future pensions
	100%	

Activities

The strategic asset allocation has remained the same and the Pension Fund continues to report a healthy surplus. Contribution levels were reduced from 1 January 2025 as agreed at last year's Synod. The regulatory background continues to evolve with the Pension Fund now covered by the new Defined Benefit (DB) funding code, introduced at the end of 2024, which also involves a different process for evaluating the employer covenant strength as well as looking at the how the Pension Fund is managed in the longer term.

During the year three Trustees retired and we thank them for their service. The member nominated Trustee, Alison Cozens was replaced by Amanda Fairclough and two employer nominated Trustees Andrew Hunter and Bridget Campbell were replaced by Richard Jones and Cathy Johnston respectively. Amanda serves on the SEC Investment Committee; Cathy is the new Convener of the Standing Committee and Richard has broad and valuable pension fund experience.

Aptia's provision of administration services to the Pension Fund are being monitored closely by the Trustees with quarterly reports on service levels being provided.

The Trustees are also reviewing the provision of Additional Voluntary Contribution (AVC) arrangements for the scheme to ensure that they provide a suitable range of options. Work has begun on joining the government mandated Pensions Dashboards and this should be completed during 2026. This should allow members to see their pension information securely online. The Trustees are also looking at options for secure online storage of their documentation.

Membership

Membership of the Fund is open to:

(a) Stipendiary clergy, deaconesses or salaried lay workers of SEC
(b) Members of staff of the General Synod Office, Dioceses or other bodies within the SEC

On the 31 December 2025, the number of members and beneficiaries was as follows:

Serving Members:	Clergy	134
	Staff	55
Pensioners:	Clergy	243
	Staff	54
Widowed Spouses		79
Members with deferred pension rights		120

Performance

Key Financial figures for the year were as follows:

	2024(£)	**2025(£)**
Net Assets as at 01 Jan	47,122,070	45,661,184
+Contributions received	1,901,634	1,350,947
-Benefits & other payments	2,881,246	2,776,694
+Investment Income	8,964	14,216
+/-Change in value of Investments	(490,239)	3,124,682
Net Assets as at 31st December	45,661,184	47,360,119

Sarah Whitley
Chair

The Seven Dioceses of the Scottish Episcopal Church

Diocesan Statistics

Diocesan Summary

	ROLL		
	Membership	Communicant Numbers	Total Attendance
ABERDEEN	2,193	1,569	805
ARGYLL	819	600	303
BRECHIN	1,309	970	569
EDINBURGH	8,182	5,576	3,495
GLASGOW	3,771	3,012	1,771
MORAY	3,012	1,905	654
ST ANDREWS	3,118	2,154	1,519
TOTALS 2023	**22,404**	**15,786**	**9,116**
TOTALS 2022	23,935	16,823	8,532

Membership	Number of persons of all ages belonging to the congregation
Communicant numbers	Number of persons on the Communicants' Roll
Attendance figures	Total attendance on Sunday next before Advent
Incomplete data	For a runber of charges, figures for 2025 were not available. Figures from previous years have been used.

United Diocese of Aberdeen and Orkney

CHARGES	ROLL		
	Membership	Communicant Numbers	Total Attendance
Cathedral	190	125	130
Aberdeen:			
St Clement's	21	21	16
St Devenick's Bieldside	119	81	27
St James'	59	57	44
St John's	90	60	26
St Machar's Bucksburn	15	14	18
St Margaret's	163	121	28
St Mary's	53	67	25
St Ninian's	14	14	12
Aboyne	60	51	18
Alford	42	38	28
Auchindoir	13	13	-
Ballater	35	25	22
Banchory	223	184	33
Banff	49	12	6
Braemar	-	-	-
Buckie	107	19	8
Burravoe	14	7	13
Cruden Bay	70	62	16
Ellon	164	155	62
Fraserburgh	67	35	22
Insch	49	23	28
Inverurie	68	53	28
Kemnay	28	25	12
Kincardine O'Neil	57	54	32
Kirkwall	21	20	12
Lerwick	81	57	25
Longside	32	16	3
New Pitsligo	30	15	6
Old Deer	28	13	4
Oldmeldrum	30	26	14
Peterhead	79	42	16
Strichen	57	14	13
Stromness	10	7	6
Turriff	31	23	15
Whiterashes	15	14	9
Woodhead All Saints	9	6	28
TOTALS 2025	**2,193**	**1,569**	**805**
TOTALS 2024	2,206	1,577	752

United Diocese of Argyll and The Isles

CHARGES	ROLL		
	Membership	Communicant Numbers	Total Attedance
Oban Cathedral	258	148	51
Ardbrecknish	17	17	6
Arran	16	16	11
Ballachulish	4	4	7
Campbeltown	18	18	5
Dunoon	97	62	31
Duror	8	8	7
Fort William	38	28	19
Glencoe	7	7	7
Gruline	15	15	13
Inveraray	*With Lochgilphead*		
Iona	5	4	4
Islay	10	7	9
Kilmartin	*With Lochgilphead*		
Kinlochleven	17	14	6
Kinlochmoidart	17	11	-
Lochgilphead	60	54	23
Millport	34	26	14
North Uist			
Onich	7	7	5
Portnacrois	3	3	10
Portree	45	34	17
Rothesay	38	30	26
Stornoway	105	87	32
Strontian	*With Kinlochmoidart*		
TOTALS 2025	**819**	**600**	**303**
TOTALS 2024	843	608	325

Diocese of Brechin

CHARGES	ROLL		
	Membership	Communicant Numbers	Total Attendance
Cathedral	197	166	89
Arbroath	79	70	25
Auchmithie	9	6	25
Brechin	80	56	15
Broughty Ferry	57	53	38
Carnoustie	78	53	30
Catterline	*With Stonehaven*		
Drumlithie	-	-	-
Drumtochty	3	1	-
Dundee:			
St Luke's	54	47	18
St Margaret's	23	19	9
St Martin's	44	25	13
St Mary Magdalene	119	55	37
St Ninian's	95	59	17
St Salvador's	30	24	14
Fasque	9	8	-
Glencarse	130	119	81
Inverbervie	15	14	9
Invergowrie	30	18	55
Laurencekirk	43	13	4
Monifieth	32	24	12
Montrose	59	46	23
Muchalls	51	36	31
Stonehaven	70	56	24
Tarfside	2	2	-
TOTALS 2025	**1,309**	**970**	**569**
TOTALS 2024	1,366	1,036	517

Diocese of Edinburgh

CHARGES	ROLL		
	Membership	Communicant Numbers	Total Attendance
Cathedral	522	450	174
Balerno	752	557	444
Bathgate	65	60	21
Bo'ness	60	26	10
Coldstream	35	32	17
Dalkeith	250	60	35
Dalmahoy	55	53	35
Dunbar	116	89	42
Duns	15	15	11
Edinburgh:			
Christ Church	309	195	140
Good Shepherd	144	125	60
Holy Cross	96	87	27
Mustard Seed	48	48	39
Old St Paul's	250	205	144
St Barnabas'	60	25	11
St Columba's	87	83	44
St Cuthbert's	145	140	74
St David's	60	57	28
St Fillan's	42	42	23
St James', Leith	70	70	78
St John's	400	323	132
St Margaret's	28	28	16
St Mark's	98	86	34
St Martin's	46	48	26
St Michael/All Saints	150	104	55
St Ninian's	111	97	52
St Paul/St George	1,381	287	651
St Peter's	163	140	94
St Philip/St James	61	55	38
St Salvador's	90	74	37
St Vincent's	106	100	49
Eyemouth	12	12	9
Falkirk	132	115	30
Galashiels	55	43	21
Grangemouth	101	56	13
Gullane	52	50	13
Haddington	141	136	78
Hawick	90	33	14
Innerleithen	13	13	11
Jedburgh	80	60	18
Kelso	165	165	75
Lasswade	250	70	28
Linlithgow	75	54	47
Livingston	244	230	113
Melrose	265	265	68
Musselburgh	58	55	45
North Berwick	103	95	71
Peebles	150	83	44
Penicuik	118	85	39
Rosslyn	104	79	68
Selkirk	46	35	20
South Queensferry	60	53	26
West Linton	53	28	3
TOTALS 2025	**8,182**	**5,576**	**3,495**
TOTALS 2024	8,459	5,599	3,452

United Diocese of Glasow and Galloway

CHARGES	ROLL		
	Membership	Communicant Numbers	Total Attendance
Cathedral	305	272	257
Airdrie/Monklands	42	30	14
Ardrossan	67	51	24
Ayr	189	137	55
Bearsden	84	72	44
Bridge of Weir	10	9	7
Cambuslang	28	17	8
Castle Douglas	45	35	25
Challoch	74	62	22
Cumbernauld	16	10	10
Dalbeattie	41	31	23
Dalry	20	17	10
Dumbarton	132	86	40
Dumfries	175	167	83
East Kilbride	69	40	17
Eastriggs	35	18	11
Gatehouse-of-Fleet	27	24	27
Glasgow:			
All Saints	41	30	20
Good Shepherd	24	23	14
St Aidan's	56	40	11
St Bride's	106	74	82
East End Episcopal Churches *	31	31	21
St James' (Bishopbriggs)	81	62	39
St Margaret's	149	87	65
St Matthew's	45	38	13
St Ninian's	50	43	32
St Oswald's	18	18	12
Greenock	115	88	40
Gretna	59	33	24
Hamilton	102	95	47
Helensburgh	189	171	83
Johnstone	45	40	17
Kilmacolm	32	29	27
Kilmarnock	93	81	29
Kirkcudbright	69	58	26
Lanark	129	129	57
Largs	103	93	29
Lenzie	45	39	35
Lockerbie	40	36	12
Maybole	37	32	21
Milngavie	46	43	33
Moffat	29	29	21
Motherwell	45	39	25
New Galloway	55	36	12
Paisley	98	69	35
Port Glasgow	66	41	30
Portpatrick	10	9	7
Prestwick	168	90	78
Renfrew	60	50	16
Stranraer	25	25	17
Troon	91	88	32
Uddingston	38	33	21
Wishaw	22	12	11
TOTALS 2025	**3,771**	**3,012**	**1,771**
TOTALS 2024	3,823	3,012	1,633

*East End Episcopal Churches ir
Baillieston St John's
Dennistoun St Kentigern's
Shettleston St Serf's

United Diocese of Moray, Ross and Caithness

	ROLL		
	Membership	**Communicant Numbers**	**Total Attendance**
Cathedral	419	253	83
Aberlour	34	30	14
Black Isle Charges:	210	180	33
Arpafeelie Cromarty Fortrose			
Brora	20	15	8
Culloden	-	-	-
Strathpeffer	70	50	20
East Sutherland Charges:	27	24	15
Ardgay Crask Lairg			
Dornoch	56	44	19
Elgin/Lossiemouth/Burghead	226	135	48
Forres	210	166	52
Glenurquhart/Fort Augustus	54	46	39
Gordonstoun	500	150	0
Grantown	110	49	24
Isla Spey Deveron Group:	165	86	33
Aberchirder Dufftown Fochabers Huntly Keith			
Invergordon	28	28	15
Inverness:			
St John's	100	42	24
St Michael's	180	160	40
Kinlochewe	20	17	11
Kishorn	15	15	15
Lochalsh	23	22	14
Poolewe	20	17	8
North West Charges:	96	70	36
Achiltibuie Kinlochbervie Lochinver Ullapool			
Tongue	34	32	-
Nairn	155	112	27
Rothiemurchus	50	40	24
Strathnairn	18	16	12
Tain	40	27	15
Thurso	78	49	15
Wick	54	30	10
TOTALS 2025	**3,012**	**1,905**	**654**
TOTALS 2024	2,977	1,929	644

United Diocese of St Andrews, Dunkeld and Dunblane

CHARGES	ROLL		
	Membership	Communicant Numbers	Total Attendance
Cathedral	212	141	73
Aberdour	68	49	18
Aberfoyle	75	64	25
Alloa	54	40	47
Alyth	18	13	17
Auchterarder	78	38	26
Ballintuim	33	27	9
Blairgowrie	29	24	16
Bridge of Allan	75	69	31
Burntisland	48	12	22
Callander	26	20	21
Comrie	26	26	6
Coupar Angus	42	38	21
Crieff	42	33	29
Cupar	76	72	36
Dollar	52	46	32
Doune	67	64	24
Dunblane	155	127	50
Dunfermline	113	67	40
Dunkeld (Birnam)	42	40	19
Elie	21	21	12
Forfar	51	39	15
Glamis	25	22	8
Glenalmond	300	-	200
Glenrothes	25	20	27
Inverkeithing	45	33	38
Kilmaveonaig	45	26	15
Kinghorn	*With Kirkcaldy*		
Kinloch Rannoch	5	1	20
Kinross	53	48	25
Kirkcaldy	88	59	33
Kirriemuir	30	19	10
Ladybank	10	10	5
Leven	73	55	20
Lochearnhead	7	7	6
Lochgelly	25	15	11
Muthill	44	33	23
Newport	33	24	13
Perth, St John's	170	128	69
Pitlochry	61	30	17
Pittenweem	30	26	16
Rosyth	27	26	15
St Andrews:			
All Saints	174	134	96
St Andrew's	195	180	118
Stanley	16	15	11
Stirling	162	115	113
Strathtay/Aberfeldy	38	28	12
Tayport	34	30	9
TOTALS 2025	**3,118**	**2,154**	**1,519**
TOTALS 2024	3,316	2,363	1,387

Abbreviations

The Scottish Episcopal Church	SEC
The General Synod Office	GSO
General Synod 2025	GS ‘25
General Synod 2026	GS ‘26
The Standing Committee	SC
The Scottish Episcopal Institute	SEI
The United Trust Pool	UTP
The Ethical Investment Advisory Group	EIAG
The Investment Committee	IC
The Retirement Housing Committee	RHC
The Provincial Safeguarding Committee	PSC
The Provincial Environment Group	PEG
The Legacy of Slavery Working Group	LoSWG
The Faith & Order Board	F&O
The Committee on Canons	CoC
The Liturgy Committee	LC
The Interchurch Relations Committee	ICRC
The Doctrine Committee	DC
The Mission Board	MB
The Church in Society Committee	CiS
The Global Partnerships Committee	GPC
The Provincial Youth Committee	PYC
The Provincial Youth Week	Yeek
The Administration Board	AB
The Personnel Committee	PC
The Buildings Committee	BC
The Scottish Episcopal Pension Fund	Pension Fund