

Scottish Charity No.SC038272

**Falkirk Free Church of Scotland**  
Trustees' Report and Financial Statements  
*For the Year Ended 31 December 2024*

## **Falkirk Free Church of Scotland**

### ***Trustees' Report and Financial Statements for the year ending 31 December 2024***

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## **Falkirk Free Church of Scotland**

### ***Trustees' Report and Financial Statements for the year ending 31 December 2024***

#### **Church Information**

##### **Trustees**

A list of active Trustees during 2024 is provided in the Trustees' Report overleaf.

##### **Address**

Falkirk Free Church

Beaumont Drive

Carron

Falkirk

FK2 8SN

(Please note: mail is not deliverable at this address)

Web: [www.falkirkfreechurch.org.uk](http://www.falkirkfreechurch.org.uk)

##### **Bankers**

Royal Bank of Scotland

Newmarket Street

Falkirk

FK1 1JX

##### **Solicitors**

Balfour & Manson

54-66 Frederick Street

Edinburgh

EH2 1LS

##### **Independent Examiners**

[REDACTED]

## **Falkirk Free Church of Scotland**

### ***Trustees' Report and Financial Statements for the year ending 31 December 2024***

#### **Report of the Trustees**

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024.

#### **Status of Charity and Governing Document**

Falkirk Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038272).

#### **Aims and Affiliation**

The Free Church of Scotland currently has around 100 congregations in Scotland, as well as others in London and North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a full time degree awarding seminary in the heart of Edinburgh for the training of Ministers and other Christian workers and sustains an extensive Missionary programme relative to the size of the church.

Dating from 1843 but with its roots in the Reformation, it owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other Reformed churches of Jesus Christ throughout the world and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and, therefore, derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

The Free Church of Scotland is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. There is an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents which embodied its constitution.

Falkirk Free Church of Scotland is a congregation of the national Free Church of Scotland working towards the common aims set out above. The congregation is within the Edinburgh and Perth Presbytery and is authorised by the Church to have a full-time minister paid from the central funds of the Free Church of Scotland.

The Minister's manse is the property of the congregation and is held in trust by locally elected congregational trustees under the Church's Model Trust Deed.

### **Trustees and Office Bearers**

The congregation is governed and administered by elected office bearers (all volunteers) and its minister. The Kirk Session, being the minister and elected elders, has responsibility for spiritual oversight, while the Deacons' Court, composed of Kirk Session members plus elected deacons, oversees financial and property matters. Under Charity Law, the office bearers are deemed to be the trustees of the congregation as those with responsibility for day to day management and control. This is distinct from the role of congregational trustees who are responsible only for holding property in trust.

The members of the Deacons' Court (the Charity Trustees) who served in 2024 were as follows:

Elders:

Deacons:

Minister:

Congregational Trustees for holding property:

### **Appointment of Charity Trustees**

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process must involve the communicant membership of the congregation. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the Church for some time in various roles and would be familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities as well as the responsibilities of their office within the congregation as elder or deacon.

### **Activities and Achievements**

At the heart of the congregation's life is worship. In 2024, the congregation met for public worship on the Lord's Day at 11am and 6.30pm and also on a Wednesday evening at 7.30pm for praise and prayer. Worship services were recorded regularly and made available on the church's website. The congregation continued its commitment to support the national Free Church of Scotland both spiritually and financially.

A number of community groups were able to make use of the church building in 2024. The congregation continued to support our local food bank and also made donations to the annual Blythswood Shoebox Appeal. The church also welcomed a number of new members. Repairs and improvements to both the church and the manse were carried out and we ended the year in a satisfactory financial position.

**Reserves**

At the end of 2024 the congregation held the following funds:

**Unrestricted Funds:**

General Fund (Bank account): £9,802.17

**Designated Fund:** £(317.49)

**Restricted Funds:**

Fabric fund: £1,240.00

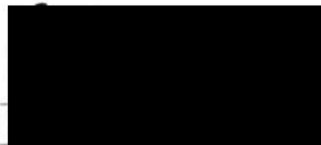

**Total Reserves at 31.12.2024:** £10,724.68

The trustees are satisfied with the level of reserves retained by the charity.

On behalf of the Trustees



Deacon and Trustee

		<b>Independent examiner's report on the accounts</b> v2					
<b>Report to the trustees/members of</b>	Charity name Falkirk Free Church of Scotland						
<b>Registered charity number</b>	SC038272						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024	to	31	12	2024
<b>Set out on pages</b>	7 - 10						(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
<b>Basis of independent examiner's statement</b>	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>					<b>Date:</b>	Easter Monday 21st April 2025.	
<b>Name:</b>							
<b>Relevant professional qualification(s) or body (if any):</b>	B.A. Accounting Studies ACCA – QUALIFIED BY EXPERIENCE						
<b>Address:</b>							

Falkirk Free Church of Scotland						
Receipts and Payments Accounts						
For the year ended 31 December 2024						
	General Fund	Restricted Funds	Fabric Funds	Total 2024	Total 2023	
<b>Receipts</b>						
Gift Aid received	5,305.92			5305.92	9,285.72	
Donations via Envelopes	8,195.00			8195.00	7,155.00	
Donations via Plate	11,129.65	1,752.00		12881.65	10,806.09	
Donations via Bank	38,400.81		1,100	39500.81	35,994.82	
Bank interest	210.68			210.68	165.88	
Magazines		86.00		86.00	250.00	
Hall Hire	5,690.00			5690.00	5,185.00	
Legacies				0.00	0.00	
Other income		746.00		746.00	654.60	
<b>Total Receipts</b>	<b>68,932.06</b>	<b>2,584.00</b>	<b>1,100.00</b>	<b>72,616.06</b>	<b>69,497.11</b>	
<b>Payments</b>						
<i>Payments for Charitable activities</i>						
Remittances to Central funds	50,988.15			50,988.15	30,794.48	
Pulpit Supply and Communion Expenses	740.00			740.00	601.50	
Ministers expenses	4,100.67			4,100.67	3,903.59	
Church & Manse Insurance	2,258.72			2,258.72	2,188.57	
Heat & Light	6,040.21			6,040.21	4,073.41	
Internet	920.57			920.57	617.09	
Maintenance	4,479.00			4,479.00	1,820.93	
Gift Aid fees	119.27			119.27	18.59	
Manse Council Tax	2,989.51			2,989.51	2,896.89	
Manse Expenses	85.00			85.00	3,971.30	
Presb' Expenses	171.00			171.00	280.70	
Grass Cutting	196.23			196.23	-	
Window Cleaning				-	-	
Supplies	491.29			491.29	475.56	
Cleaning	2,217.46			2,217.46	2,139.96	
Website				-	-	
Copyright licence				-	315.00	
Magazines		195.86		195.86	136.48	
Donation Envelopes				-	-	
Donations		872.00		872.00	389.00	
Security Alarm	133.89			133.89	600.00	
Boiler (church)	320.00			320.00	320.00	
Fire Protection	343.20			343.20	577.20	
Misc		537.50		537.50	885.59	
<i>Outreach and Fellowship costs</i>						
Winter/Autumn Lectures				-	650.00	
Cinema Outreach		1,050.00		1,050.00		
Christmas Dinner		452.05		452.05	327.02	
<i>Governance costs</i>						
Accounts Examiner	175			175.00	175.00	
<b>Total Payments</b>	<b>76,769.17</b>	<b>3,107.41</b>	<b>-</b>	<b>79,876.58</b>	<b>58,157.86</b>	
<b>Surplus for the year</b>	<b>(7,837.11)</b>	<b>(523.41)</b>	<b>1,100</b>	<b>(7,260.52)</b>	<b>11,339.25</b>	
Transfers	-	-	-	-	-	
<b>Net movement in funds after transfers</b>	<b>(7,837.11)</b>	<b>(523.41)</b>	<b>1,100</b>	<b>(7,260.52)</b>	<b>11,339.25</b>	
Total funds brought forward	17,639.28	205.92	140	17,985.20	6,645.95	
<b>Total funds carried forward</b>	<b>9,802.17</b>	<b>(317.49)</b>	<b>1,240</b>	<b>10,724.68</b>	<b>17,985.20</b>	



Falkirk Free Church of Scotland												
<b>Statement of Balances</b>												
For the year ended 31 December 2024												
								<b>2024</b>		<b>2023</b>		
								£	£	£		
<b>Investments held at Cost</b>						-		-		-		
<b>Bank &amp; Cash in hand</b>												
Opening balance						17,985.20				6,645.95		
Surplus/(Deficit) for the year						- 7,260.52				11,339.25		
<b>Closing balances</b>								<b>10,724.68</b>		<b>17,985.20</b>		
<b>Funds held at the Central Offices</b>												
Opening balance						-				-		
Movement in year						-				-		
Closing balance								-		-		
<b>Total of monetry assets held</b>								<b>10,724.68</b>		<b>17,985.20</b>		
<b>Reserves</b>												
Unrestricted funds								<b>9,802.17</b>		<b>17,639.28</b>		
Restricted funds								- 317.49		206		
Fabric funds								<b>1,240</b>		<b>140</b>		
								<b>10,724.68</b>		<b>17,985.20</b>		
<b>Statement of Assets held for Charitable purposes</b>												
Church & Manse								490,620.00		490,620.00		
Fixtures & Fittings								14,056.00		14,056.00		
<b>Sub-total</b>								<b>504,676.00</b>		<b>504,676.00</b>		
Less:												
Outstanding loans										-		
<b>Total</b>								<b>504,676.00</b>		<b>504,676.00</b>		
<b>Statement of liabilities at 31 December 2024</b>												
Invoices due for payment								<b>600.00</b>				
Approved by the Trustees and signed on their behalf by the undernoted:												
Trustee						Trustee						

Approved by the Trustees and signed on their behalf by the undernoted:

Trustee

Trustee

Falkirk Free Church of Scotland			
Notes to the Receipts and Payments Accounts			
For the year ended 31 December 2024			
2. Tangible fixed assets			
	Heritable property £	Fixtures & equipment £	Total £
<i>Cost</i>			
At 1 January 2024	490,620	14,056	504,676
Additions	-	-	-
Increase in value	-	-	-
Disposals	-	-	-
At 31 December 2024	490,620	14,056	504,676
3. Investments			
		2024 £	2023 £
There were no investments during the year.			
4. Transactions with Trustees			
There were no transactions with trustees during the year.			
5. Amounts held by the Central Church			
There is nothing held by the Central Church			
6. Grants received			

Falkirk Free Church of Scotland								
Notes to the Receipts and Payments Accounts								
For the year ended 31 December 2024								
7.	Unrestricted funds			Balance at 01.01.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.12.24 £
	General Fund			17,639.28	68,932.06	(76,769)	-	9,802.17
	<b>Designated funds:</b>							
	Designated Fund			206	2,584.00	(3,107)	-	317.49
	<b>Restricted funds:</b>							
	Fabric Fund			-	1,100.00	-	-	1,100
	Total designated funds			206	2,584.00	(3,107)	-	317.49
	Total unrestricted funds			17,845.20	72,616.06	- 79,876.58	-	10,584.68

## **Accounting Policies**

### **Accounting Convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006.

### **Basis of financial statements**

The financial statements have been prepared on a receipts and payments basis.

### **Investments**

The only investment is a bank deposit account whose up to date value is shown in the accounts.

### **Fixed Assets**

A statement of the assets held is shown in the accounts. No depreciation has been applied as depreciation is a non-cash item and therefore should not be included in the receipts and payments account.

### **Receipts and Payments Account**

For the purpose of the Receipts and Payments account, funds are defined as follows:

**Unrestricted funds** comprise income received for the objects of the church without further specified purpose and are available as general funds.

**Designated funds** represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

**Restricted funds** comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

Sign



Deacon and Trustee