

Stirling Free Church of Scotland

Trustees' Report and Financial Statements
For the Year Ended 31 December 2024

Stirling Free Church of Scotland

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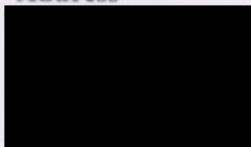
Stirling Free Church of Scotland

Church Information

Trustees

A list of active Trustees during 2024 is provided in the Trustees' Report on Page 2.

Address



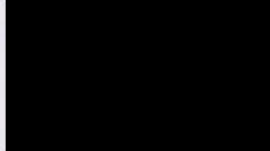
Bankers

Bank of Scotland
PO Box 1000
BX2 1LB

Solicitors

Simpson & Marwick WS
Albany House
58 Albany Street
Edinburgh
EH1 3QR

Independent Examiner



Stirling Free Church of Scotland

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

Stirling Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SCO44664).

Aims and Affiliation

The Free Church of Scotland currently has around 100 congregations in Scotland, as well as two in London and five in North America, and sister Churches founded by mission work in India, Peru and South Africa. *The Church also has a full-time degree awarding college 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 in which is embodied its constitution.

Stirling 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 Glasgow Presbytery.

Trustees and Office Bearers

The congregation is governed and administered by elected office bearers (all volunteers). The Kirk Session has responsibility for spiritual oversight.

The Trustees who served during the year were as follows:

Congregational Trustees



Stirling Free Church of Scotland

Report of the Trustees

Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (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 deacon.

Congregational status:

Since May 2019, the congregation is a fully sanctioned charge. During the year, Rev Angus Lamont resigned as minister on 31 October 2024.

Overview of 2024:

Stirling Free Church continued to meet for regular worship on Sundays in Bannockburn High School. The lack of a centre of operations for the congregation has proved to be a continual challenge. Arrangements for Sundays have been adequate with additional evening meetings held in Menstrie commencing November 2023. A permanent home for the congregation is still needed. A congregational walk was a great success, as was the annual children's fun day. Informal meetings were arranged for fellowship. The celebration of the Lord's Supper was held very regularly during the year, on a monthly basis.

Leadership: A willing and able team continued to take care of technical aspects. The music team provided good direction of the singing of praise in services. Volunteers served in childcare, children's Christian education, and fellowship times. The congregation is also blessed with faithful folks who take part, ranging from the welcome at the door to help in the services.

The Church ended the year in vacancy. In February 2025, a vacancy committee formed of elder and members was appointed at a Congregational Meeting to lead the search for a new minister.

House groups: Groups continued to meet, each one led by an elder. Each group reported good attendance and strong fellowship. A variety of study materials is used, appropriate to the interest of each group.

Reserves

Results for the year

As a result of the deficit for the year of £2,888 the church held funds amounting to £140,200 at the year end. This consisted of a General Fund amounting to £112,298, a fund restricted to salary costs of the youth ministry work of £752, a hardship fund of £9,390 a fund for the Interim Minister costs of £204 and a fund restricted to property of £17,556.

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

On behalf of the Trustees



Dated: 9th September 2025

Stirling Free Church of Scotland

Report of the Independent Examiners to the Trustees for the year ended 31 December 2024

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 6 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

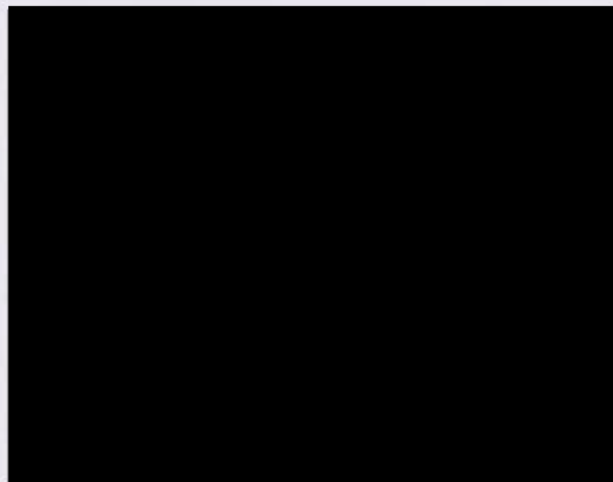
Basis of independent examiners statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

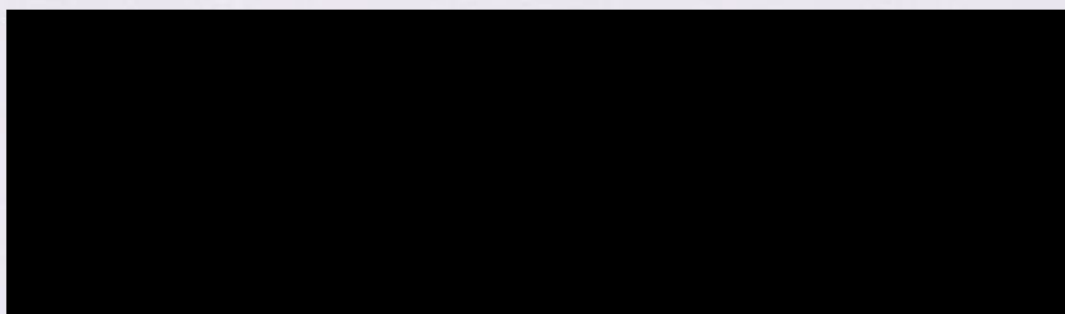


Stirling Free Church
Statement of Financial Activities
For Year Ended 31st December 2024

	Year to 31 Dec 2024	Year to 31 Dec 2024	Year to 31 Dec 2024	Year to 31 Dec 2023
	£	£	£	£
Incoming resources from Charitable Activities	Unrestricted	Restricted	Total	Total
Other Income	0	0	0	0
Weekly donations	2137	0	2137	4243
SO Donations	39551	360	39911	62641
Gift Aid Received	0	0	0	10678
Incoming resources from Generated Funds				
Bank Interest received	0	0	0	0
Total Incoming Resources	41688	360	42048	77599
Resources Expended				
Charitable Activities				
Funds remitted to denomination	20181	0	20181	37955
Other Ministry salary	0	0	0	0
Ministry Costs	3119	0	3119	3923
Pulpit Supply	1100	0	1100	862
Rent Expenses	7063	0	7063	5154
Evangelism	305	0	305	185
Property (Manse)	11847	0	11847	12574
Other Expenses	1321		1321	1536
Total Resources expended	44936	0	44936	62188
Net Incoming / (Outgoing) Resources	-3248	360	-2888	15411
Gross transfers between funds	0	0	0	0
Other recognised gains /(losses)	0	0	0	0
Net movement in funds	-3248	360	-2888	15411
Funds				
Total Funds Brought Forward	115546	27542	143088	127677
Total Funds Carried Forward	112298	27902	140200	143088

Stirling Free Church of Scotland
Statement of Balances
As at 31st December 2024

	<u>31-Dec-24</u>	<u>31-Dec-23</u>
	2024	2023
	£	£
<u>Fixed Assets</u>	<u>212000</u>	<u>212000</u>
<u>Current Assets</u>		
Bank balance brought forward	50725	44644
Movement in period	-20560	6081
Bank balance carried forward	<u>30165</u>	<u>50725</u>
<u>Current Liabilities</u>		
Accruals	1600	10598
<u>Long term Liabilities</u>		
Stewardship Mortgage	100365	109039
<u>Total Net Assets</u>	<u>140200</u>	<u>143088</u>
<u>Represented by:</u>		
<u>Reserves</u>		
General Unrestricted Funds	112298	115546
Restricted Funds - Interim Minister	204	204
Restricted Funds - Building Fund	17556	17556
Restricted Funds - Hardship	9390	9030
Restricted Funds - Youth Work	752	752
	<u>140200</u>	<u>143088</u>



Stirling Free Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

1. 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 an accruals basis.

Statement of Financial Activity

For the purpose of the Statement of Financial Activity as shown on page 6, funds are defined as follows:

Unrestricted funds comprise grants and other 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.