

REGISTERED CHARITY NUMBER : SC048928

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)**

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name Partick Free Church of Scotland (Continuing)

Charity Number (Scotland) SC048928

Principal Address



Denominational address c/o General Treasurer
Copperfield House
Culloden Road
Inverness
IV2 5BP

Parent Charity Number (Scotland) SC030976

Trustees The Trustees comprise all members of the Deacons' Court, the membership which is listed within their report on Page 4.

Independent Examiner



Church Address 2-4 Thornwood Terrace
Partick
Glasgow
G11 7QZ

Church Website www.partickfreechurchcontinuing.org

Church Email partickfree@gmail.com

Bankers Virgin Money
32 Sylvania Way
Clydebank
G81 1RP

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES

For the year ended 31 December 2025

The Trustees have pleasure in presenting their Report along with the Financial Statements of the charity for the year ended 31 December 2025.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

OBJECTIVE AND ACTIVITIES

Affiliation, objectives and aims

The congregation is part of the Free Church of Scotland (Continuing) denomination with congregations in the UK, USA, Canada, Sri Lanka, Spain, France and Portugal. This Church is Presbyterian in Church government and adheres in worship and doctrine to the position adopted by the Church of Scotland at the Reformation. This Church claims continuity with the Free Church of Scotland which came into existence historically in 1843 and within which there was a split in January 2000. That part of the Church which for administrative reasons is described as the Free Church of Scotland (Continuing) claims to be more faithful to the constitutional principles of the Free Church than the other part of the Church resulting from the split. The constitutional documents of the Free Church of Scotland of 1843 remain the founding documents of the Free Church of Scotland (Continuing).

Significant objectives and activities

The principal objectives of the congregation, in common with the Church body of which it is a part, is to maintain the public worship of God and advance the gospel and kingdom of the Lord Jesus Christ, in obedience to Him and in accordance with the Holy Scriptures.

The congregation is also concerned to exercise pastoral care and practical concern for those in need. The congregation maintains the ordinances of worship on the Lord's Day, the dispensing of the sacraments of Baptism and the Lord's Supper, organises Sabbath Schools, Bible Studies, Fellowships, Mid-week and Saturday evening Prayer Meetings, Open Air Preaching, Evangelistic Outreach and pursues other activities consonant with its Biblical principles.

Details regarding the congregation's Church and Hall situated at 2-4 Thornwood Terrace, Glasgow, G11 7QZ and the Manse situated at 23 Kingfisher Drive, Glasgow, G13 4QA are outlined in Note 6 to the Financial Statements. To facilitate its objectives and aims the Trustees have in place an ongoing program scheduled to ensure the regular maintenance and upkeep of the above properties.

The Trustees are committed to ensure that all practical steps are undertaken to promote the wellbeing of each individual child and vulnerable adult in accordance with its Safeguarding Statement and Procedures Policy.

The Trustees are responsible on an ongoing basis for assessing the operational risks to which the congregation is exposed. To facilitate this objective, the Trustees utilise the denominational Risk Register Checklist to annually undertake a risk assessment to ensure compliance and that all aspects of risk have been assessed and appropriate action taken to mitigate or eliminate the risk.

Grant making policy

The congregation makes donations from its income to individuals and organisations whose aims are compatible with the congregation's objectives and are generally known to the Trustees and the congregation.

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES - continued For the year ended 31 December 2025

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Throughout the year the Partick Free Church (Continuing) congregation carried out various activities in pursuit of its stated aims and objectives referred to on page 2 as follows:

- Meets regularly each Lord's Day at 11.00 am and 6.00pm for public worship.
- Conducts a mid-week prayer meeting each Wednesday. A joint prayer meeting is held with the Knightswood FCC congregation each Saturday.
- Mid-week Bible Study along with Bible & Confession of Faith study and discussion meetings held in members' homes.
- Sabbath School & Bible Class.
- Church Fellowship Meetings held with invited Missionary Society Speakers.
- Weekly Open-Air preaching and tract distribution conducted in Glasgow city centre and in the Partick locality.
- Worship Services are recorded and made available to the house bound and the wider church via Sermon Audio both in audio and video format, Facebook, Youtube and Zoom.
- Endeavour to provide spiritual care and social support for the elderly, the sick and those who are confined within their own homes.
- The Church Website is regularly updated providing church members and the general public with information regarding intimations, news, audio sermons and access to the congregations Facebook and X pages.

During the year the Deacons' Court granted the use of the Church hall to the following external organisations to facilitate their requirements:

- Monthly public meetings of the Thornwood Community Council.
- Monthly public meetings of the Coastal Cruising Association and the Clyde Shiplovers Society.
- Monthly public meetings of Living Rent - Partick Branch.
- Weekly Ballet Classes.

FINANCIAL REVIEW

Results for the year

The financial position of the congregation is reflected in the Financial Statements for the year as set out on pages 7 to 14 of this Report. The Trustees acknowledge their gratitude and thankfulness to the Lord who has graciously blessed us as a congregation in maintaining and upholding His Cause among us throughout the year. Thanks and appreciation is extended to our members and adherents for their faithful support and generous contributions towards the temporal needs of the Congregation.

Principal funding sources

The Partick Free Church (Continuing) primarily receives its funding by way of weekly envelope, plate and electronic bank payment contributions along with Gift Aid Income Tax repayment.

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES - continued **For the year ended 31 December 2025**

FINANCIAL REVIEW - continued

Reserves policy

It is the policy of the Trustees to maintain the unrestricted funds at a level to meet ongoing expenditure requirements throughout the year. The Unrestricted General Fund at 31 December 2025 amounted to £27,840 (2024 - £25,191) and is assessed as providing adequate funding to meet the ongoing work of the Church.

Total reserves, including balances on restricted funds amounted to £301,061 (2024 - £299,073).

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

Partick Free Church (Continuing) is established by Constitution. The constitutional documents of the Free Church of Scotland of 1843 remain the founding documents of the Free Church of Scotland (Continuing).

Structure

The congregation is within the Southern Presbytery and is authorised by the Free Church of Scotland (Continuing) to have a Minister paid from its central funds. The minister and elders comprise the Kirk Session, which is responsible for the spiritual oversight of the congregation. The financial administration, and matters of fabric are the responsibility of the Trustees. Under charity law the Deacons' Court, which includes the minister, elders and deacons are deemed to be the Trustees of the Congregation. This is separate from the role of Congregational Trustees who are responsible only for holding property in trust. The Trustees (Deacons' Court) who served during the year were:

(Minister and Moderator)
(Elder)
(Elder and Deacons' Court Clerk)
(Elder)
(Deacon)

Congregational Trustees

Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). The communicant membership of the congregation must be involved in the process of election and must have the support of the majority of the communicant membership. The person(s) elected must be adjudged by the existing Trustees to be fit for the office of Trustee and be conversant with the Church's ethos, aims and objectives as well as its day-to-day operations. As part of their induction programme new Trustees are required to undertake training to ensure awareness and understanding of:

- the duties and responsibilities of Trustees;
- the organisational structure of the charity;
- the financial position of the charity and
- the future plans and objectives of the charity.

Risk management

The Trustees regularly conduct an assessment of the major risks to which the congregation is exposed to and take timely and appropriate steps to minimise the occurrence of such risks.

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES - continued

For the year ended 31 December 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES


The Trustees are responsible for preparing the Report of the Trustees 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 22 January 2026 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)**

I report on the accounts for the year ended 31 December 2025 set out on pages seven to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

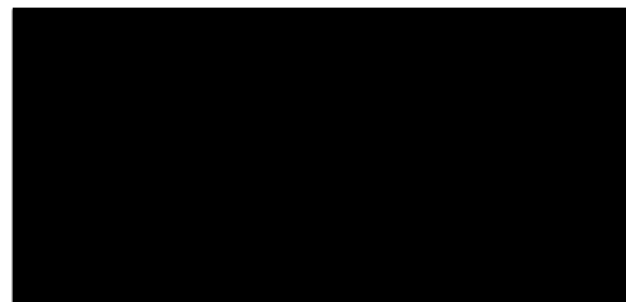
Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations;
 - 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.



22 January 2026

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

**STATEMENT of FINANCIAL ACTIVITIES
for the year ended 31 December 2025**

		<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
		<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Notes</u>	£	£	£	£
INCOME & ENDOWMENTS FROM:					
Donations and Legacies	2	78,858	5,310	84,168	86,711
Other Trading Income	3	2,934	1,230	4,164	3,155
Investment Income	4	269	-	269	579
Total		82,061	6,540	88,601	90,445
EXPENDITURE ON:					
Charitable activities					
General Activities	5	79,413	6,660	86,072	85,185
Total		79,413	6,660	86,072	85,185
NET INCOME/(EXPENDITURE)					
Introduced during year		2,648	(120)	2,529	5,260
Transfer between Funds	11	-	-	-	2,170
Net movement in Funds		2,648	(120)	2,529	-
RECONCILIATION OF FUNDS					
Total funds brought forward	10	297,674	1,399	299,073	291,643
TOTAL FUNDS CARRIED FORWARD	12	300,322	1,279	301,602	299,073

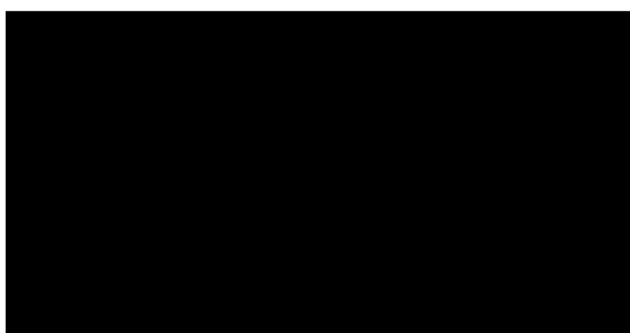
The notes form part of these financial statements

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

BALANCE SHEET
as at 31 December 2025

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2025</u> £	<u>2024</u> £
FIXED ASSETS					
Tangible assets	6	270,000	-	270,000	270,000
CURRENT ASSETS					
Cash at bank		23,458	-	23,458	22,283
Debtors & Prepayments	7	8,604	-	8,604	7,094
		302,061	-	302,061	299,377
CREDITORS					
Amount falling due within one year	9	(460)	-	(460)	(304)
NET CURRENT ASSETS		301,601	-	301,601	299,073
FUNDS					
Unrestricted Fund				300,322	297,674
Restricted Funds				1,279	1,399
TOTAL FUNDS	12			301,601	299,073

The financial statements were approved by the Board of Trustees on 22 January 2026 and signed on its behalf by:



The notes form part of these financial statements

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statement of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern. The trustees also consider there are no significant areas of judgements, estimates or key assumptions that affects items in the accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The allocation of direct and support costs are analysed in the notes to the financial statements.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture & Fittings	20% straight line
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Taxation

The charity is exempt from income tax on its charitable activities.

The charity is not registered for VAT purposes and consequentially all input VAT is charged against the category of resources expended for which it was incurred.

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2025

1 ACCOUNTING POLICIES - continued

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purposes of each fund is included in the notes to the financial statements.

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
2 DONATIONS AND LEGACIES	2025	2024	2025	2024
	£	£	£	£
Door Collection	3,873	-	3,873	4,425
Freewill Offering	58,485	-	58,485	56,252
Gift Aid Tax Reclaim	12,927	-	12,927	19,067
Donations	3,574	5,310	8,884	6,967
	<u>78,858</u>	<u>5,310</u>	<u>84,168</u>	<u>86,711</u>
3 OTHER TRADING INCOME				
Publications - Witness	449	-	449	390
Collection Appeals	-	1,230	1,230	620
Rental Income	2,485	-	2,485	2,145
	<u>2,934</u>	<u>1,230</u>	<u>4,164</u>	<u>3,155</u>
4 INVESTMENT INCOME				
Bank Interest	269	-	269	579
	<u>269</u>	<u>-</u>	<u>269</u>	<u>579</u>
5 CHARITABLE EXPENSES - GENERAL				
Remittances to Central Funds	54,000	-	54,000	54,000
Church Expenses	11,789	-	11,789	7,488
Manse Expenses	4,955	-	4,955	9,875
Ministers Expenses	-	-	-	2,000
Congregational Expenses	4,952	-	4,952	6,256
Evangelism/Outreach Expenses	460	-	460	1,018
Donations (Note 8)	3,256	6,660	9,916	4,548
	<u>79,413</u>	<u>6,660</u>	<u>86,073</u>	<u>85,185</u>

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025

5 CHARITABLE EXPENSES - GENERAL (Breakdown analysis)

	<u>Denomination</u>	<u>Minister's</u>	<u>Church</u>	<u>Manse</u>	<u>Other</u>	<u>2025</u>	<u>2024</u>
	<u>Outlays</u>	<u>Expenses</u>	<u>Expenses</u>	<u>Expenses</u>	<u>Expenses</u>	<u>Total</u>	<u>Total</u>
						£	£
Contribution towards Central Funds	54,000	-	-	-	-	54,000	54,000
Assembly & Presbytery Expenses	-	-	-	-	366	366	360
Communion Expenses	-	-	-	-	695	695	910
Supply Costs - preaching	-	-	-	-	320	320	360
Supply Costs - travel	-	-	-	-	14	14	-
Car Expenses	-	-	-	-	-	-	742
Manse Hospitality	-	-	-	-	-	-	22
Evangelistic & Outreach Expenses	-	-	-	-	460	460	1,017
Sermon Audio	-	-	-	-	557	557	468
Live Streaming Services	-	-	-	-	730	730	709
Publications & Literature	-	-	-	-	869	869	847
Donations	-	-	-	-	9,916 *	9,916	4,548
Insurance	-	-	1,052	247	288	1,587	1,420
Heat & Light	-	-	2,111	-	-	2,111	3,464
Council Tax	-	-	-	2,798	-	2,798	2,624
Common Charges	-	-	-	160	-	160	147
Repairs & Refurbishment Costs	-	-	8,126	1,751	-	9,876	10,485
Gardening Costs	-	-	500	-	-	500	598
Printing, Stationery & Advertizing	-	-	-	-	170	170	183
Website Outlays	-	-	-	-	594	594	614
Consumables	-	-	-	-	131	131	172
Catering Crockery	-	-	-	-	-	-	605
Other Expenditure	-	-	-	-	218	218	890
	54,000	-	11,789	4,955	15,328	86,073	85,185
Analysis by Fund							
Unrestricted Funds	54,000	-	11,789	4,955	8,668	79,413	82,822
Restricted Funds	-	-	-	-	6,660 *	6,660	2,363
	54,000	-	11,789	4,955	15,328	86,073	85,185

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2025

6 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £	<u>Furniture & Fittings</u> £	<u>Total</u> £
COST			
At 1 January 2025	270,000	4,346	274,346
Additions	-	-	-
At 31 December 2025	<u>270,000</u>	<u>4,346</u>	<u>274,346</u>
DEPRECIATION			
At 1 January 2025	-	4,346	4,346
Charge for year	-	-	-
At 31 December 2025	<u>-</u>	<u>4,346</u>	<u>4,346</u>
NET BOOK VALUE			
At 31 December 2025	<u>270,000</u>	<u>-</u>	<u>270,000</u>
At 31 December 2024	<u>270,000</u>	<u>-</u>	<u>270,000</u>

Church and Hall

In March 2018 the Free Church of Scotland (Continuing) denomination purchased from the Trustees of the United Free Church of Scotland the Church and Hall property situated at 2-4 Thornwood Terrace, Glasgow, granting the Partick congregation exclusive use of the same. The latter arrangement is governed by the terms and conditions set out in the Schedule of Obligations document agreed between both parties.

Congregational Manse

The manse property at 23 Kingfisher Drive was purchased in 2014 for £215,050.

A mortgage loan of £115,000 was taken out with Stewardship to facilitate the purchase, was repaid in January 2021 and the interest-free loan of £25,000 provided by FC(C) Central Funds was subsequently repaid in September 2022.

With payment of the above outstanding liabilities now having been met the title deeds are now held in the name of the local congregational trustees.

The Deacons' Court have agreed that the manse property be shown in the local financial accounts at a valuation of £270,000.

7 DEBTORS & PREPAYMENTS

	<u>2025</u> £	<u>2024</u> £
Debtors - Gift Aid Refund	6,940	5,881
Prepayments - Various	<u>1,664</u>	<u>1,213</u>
	<u>8,604</u>	<u>7,094</u>

All prepayments will be released, as relating to expenditure having incurred, by 30 November 2026

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025****8 GRANTS PAYABLE**

The total grants payable during the year to individuals and institutions was as follows:

	<u>2025</u>	<u>2024</u>
Glasgow Caledonian Union	-	100
Hudson Taylor Ministries	300	-
Melville Knox Christian School	1,850	1,100
Middle East Reformed Fellowship	350	200
Presbytery of Navarre & Aragon	600	200
Reformed Protestant Mission - Sri Lanka	2,000	1,000
Sri Lanka - Cyclone Appeal	500	-
Scottish Reformation Society	200	200
The Christian Institute	100	-
The Thomas Chambers School - France	450	-
Trinitarian Bible Society - South Scotland Auxiliary	400	400
Presentations	<u>3,166</u>	<u>1,348</u>
	<u>9,916</u>	<u>4,548</u>
Geographical Allocation		
Local	5,616	3,148
National	100	-
Overseas	<u>4,200</u>	<u>1,400</u>
	<u>9,916</u>	<u>4,548</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2025</u>	<u>2024</u>
	£	£
Other Creditors	<u>460</u>	<u>304</u>

10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	84,911	1,800	86,711
Other Trading Activities	2,535	620	3,155
Investment Income	579	-	579
Total	<u>88,025</u>	<u>2,420</u>	<u>90,445</u>
EXPENDITURE ON:			
Charitable Activities			
Direct Charitable Expenditure	82,822	2,363	85,185
Total	<u>82,822</u>	<u>2,363</u>	<u>85,185</u>
NET INCOME/(EXPENDITURE)	5,203	57	5,260
Introduced during year	2,170	-	2,170
Transfer between Funds	-	-	-
Net Movement in Funds	<u>7,373</u>	<u>57</u>	<u>7,430</u>
RECONCILIATION OF FUNDS			
Total Funds brought forward	290,301	1,342	291,643
TOTAL FUNDS CARRIED FORWARD	<u>297,674</u>	<u>1,399</u>	<u>299,073</u>

11 TRANSFER BETWEEN FUNDS

During the year there were no transfers between Funds.

PARTICK FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2025

12 MOVEMENT IN FUNDS

	<u>At</u> <u>01:01:25</u> £	<u>Net</u> <u>movement</u> <u>in Funds</u> £	<u>Transfers</u> <u>between</u> <u>Funds</u> £	<u>At</u> <u>31:12:25</u> £
<u>Unrestricted Fund</u>				
General Fund	25,191	2,649	-	27,840
<u>Designated Funds</u>				
Property Fund	270,000	-	-	270,000
Dumfries Fund	2,170	-	-	2,170
Benevolent Fund	312	-	-	312
	<u>297,674</u>	<u>2,649</u>	<u>-</u>	<u>300,322</u>
<u>Restricted Funds</u>				
Outreach Fund	1,399	(120)	-	1,279
TOTAL FUNDS	<u>299,073</u>	<u>2,529</u>	<u>-</u>	<u>301,601</u>

13 EXPLANATION OF FUNDS

Unrestricted Funds

The **General Fund** represents unrestricted funds which the Trustees are free to use in accordance with the charitable objects.

The **Property Fund** represents freehold property owned by the congregation.

The **Dumfries Fund** represents the balance of funds accumulated by the work in Dumfries prior to the union in May 2024, with the Deacons' Court agreeing to designate those funds should any further work arise in the area.

The **Benevolent Fund** represents funds held to be distributed at the discretion of the Trustees to individuals who are encountering financial hardship.

Restricted Funds

The **Outreach Fund** represents a private donations received to be utilised for the purpose of defraying expenditure incurred in its ongoing evangelism program.

14 TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees remuneration for services rendered. During the year, Rev. Andrew R Allan and his wife occupied the church manse. No consideration was payable for the use of this asset, and the council tax charge was incurred by the Deacons' Court.

During the year, expenses of £nil (2024 - £2,000) were incurred on behalf of Rev. Andrew R Allan in his capacity as Minister of the Church.

15 RELATED PARTIES DISCLOSURES

During the year, Partick Free Church of Scotland (Continuing) (PFCS(C)) made donations of £54,000 (2024: £54,000) to the Free Church of Scotland (Continuing) (FCS(C)), a charity where John N Gillies, is also a Trustee.