


**Registered Charity Number: SC054142**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025  
FOR  
KNOCK & POINT FREE CHURCH OF SCOTLAND (Continuing)**

## KNOCK & POINT FREE CHURCH OF SCOTLAND (Continuing)

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity name</b>	KNOCK & POINT FREE CHURCH OF SCOTLAND (Continuing)
<b>Charity number</b>	SC054142
<b>Principal address</b>	Knock & Point Free Church of Scotland (Continuing) New Garrabost Isle of Lewis HS2 OPE
<b>Denominational address</b>	c/o General Treasurer Copperfield House, Westhill Culloden Road Inverness IV2 5BP
<b>Charity number</b>	SC030976
<b>Trustees</b>	The Trustees comprise all members of the Deacons' Court, the membership which is listed within their report on Page 4.
<b>Independent examiner</b>	
<b>Church address</b>	Knock & Point Free Church of Scotland (Continuing) New Garrabost Isle of Lewis HS2 OPE
<b>Church website</b>	knockfreechurch.org.uk
<b>Church email</b>	Not applicable
<b>Bankers</b>	Royal Bank of Scotland 17 North Beach, Stornoway Isle of Lewis HS1 2XJ  Bank of Scotland 47 Cromwell Street Stornoway Isle of Lewis HS1 2DD

## **KNOCK & POINT FREE CHURCH OF SCOTLAND (Continuing)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025**

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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 1 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, Canada, USA, Sri Lanka, Spain, Portugal and France. 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 principle 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 other activities such as 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 situated at New Garrabost, Isle of Lewis HS2 0PE and the Manse situated at 25C Swordale, Point, Isle of Lewis HS2 0PB 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

A review of the Health & Safety policy is conducted on a regular basis to ensure compliance and that all aspects of risk have been assessed and appropriate action taken.

##### **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.

## **KNOCK & POINT FREE CHURCH OF SCOTLAND (Continuing)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable Activities**

Throughout the year the Knock & Point 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 12.00 am and 6.00pm for public worship.
- Conducts a mid-week prayer meeting each Wednesday.
- Manse Fellowship on the first Wednesday of each month.
- There is currently no Sabbath School held at present.
- Evangelistic Outreach Program of a week's duration undertaken periodically involving door to door visitation and tract distribution.
- Worship Services are recorded and made available to the house bound and the wider church via 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 currently not being updated due to our current Vacancy.

#### **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 Knock & Point 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.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**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 £20,815 (2024: £9,906) and is assessed as providing adequate funding to meet the ongoing work of the Church.

Total reserves, including balances on restricted funds amounted to £272,167 (2024: £268,009).

**GOVERNANCE, STRUCTURE AND MANAGEMENT**

**Governing Document**


Knock & Point 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 Western Isles 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 responsible only for holding property in trust. The Trustees (Deacons' Court) who served during the year were:



**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). 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.

## **KNOCK & POINT FREE CHURCH OF SCOTLAND (Continuing)**

### **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

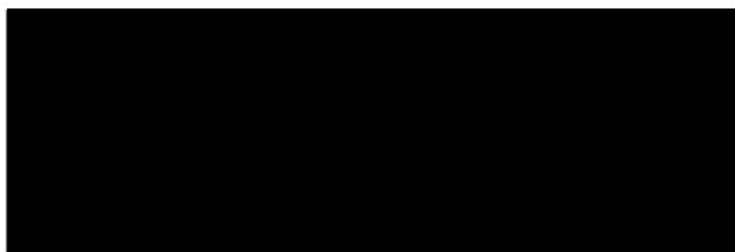
The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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;
- 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 Tuesday 10th February 2026 and signed on its behalf by:



**KNOCK & POINT FREE CHURCH OF SCOTLAND (Continuing)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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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.



Date: 7.2.26



**KNOCK & POINT FREE CHURCH OF SCOTLAND (Continuing)**

**STATEMENT of FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	<b>Notes</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025 Total Funds</b>	<b>2024 Total Funds</b>
		£	£	£	£
<b>INCOME &amp; ENDOWMENTS FROM:</b>					
Donations and Legacies	2	37,883	-	37,883	36,033
Other Trading Income	3	360	8,535	8,895	5,359
Investment Income	4	-	-	-	-
<b>Total</b>		<b>38,243</b>	<b>8,535</b>	<b>46,778</b>	<b>41,392</b>
<b>EXPENDITURE ON:</b>					
<b>Charitable activities</b>					
General Activities	5	37,353	15,237	52,590	38,900
<b>Total</b>		<b>37,353</b>	<b>15,237</b>	<b>52,590</b>	<b>38,900</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Introduced during year		890	(6,702)	(5,812)	2,492
Transfer between Funds	10	9,970	-	9,970	-
Net movement in Funds		9,630	(9,630)	-	-
		<b>20,490</b>	<b>(16,332)</b>	<b>4,158</b>	<b>2,492</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	11	225,512	42,497	268,009	265,517
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>11</b>	<b>246,002</b>	<b>26,165</b>	<b>272,167</b>	<b>268,009</b>

The notes form part of these financial statements



**KNOCK & POINT FREE CHURCH OF SCOTLAND (Continuing)**

**BALANCE SHEET**

as at 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
<b>FIXED ASSETS</b>					
Tangible assets - Church	6	225,236	-	225,236	215,606
<b>CURRENT ASSETS</b>					
Cash at bank		46,931	-	46,931	52,403
Debtors & Prepayments	7	-	-	-	-
		272,167	-	272,167	268,009
<b>CREDITORS</b>					
Amount falling due within one year	9	-	-	-	-
<b>NET CURRENT ASSETS</b>		272,167	-	272,167	268,009
<b>FUNDS</b>					
Unrestricted Funds				246,002	225,512
Restricted Funds				26,165	42,497
<b>TOTAL FUNDS</b>	11			272,167	268,009

The financial statements were approved by the Board of Trustees on Tuesday 10th February 2026 and signed on its behalf by:

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**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

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	15% straight line
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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**1 ACCOUNTING POLICIES - continued****Taxation**

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

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

**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

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

<b>2 DONATIONS AND LEGACIES</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Door Collection	3,532	-	-	3,532	3,580
Freewill Offering	28,648	-	-	28,648	27,763
Gift Aid Tax Reclaim	5,702	-	-	5,702	4,691
Donations - General	-	-	-	-	-
	<b>37,883</b>	<b>-</b>	<b>-</b>	<b>37,883</b>	<b>36,033</b>
<b>3 OTHER TRADING ACTIVITIES</b>					
Publications - Witness	360	-	-	360	394
Collections - Fabric Fund	-	-	7,995	7,995	4,615
Collections Rev Mair/Rev Roberts	-	-	-	-	350
Collection Rev Blaney/Woods	-	-	200	200	-
Collection Hebrew Scriptures	-	-	200	200	-
Collection Sri Lanka Appeal	-	-	140	140	-
	<b>360</b>	<b>-</b>	<b>8,535</b>	<b>8,895</b>	<b>5,359</b>
<b>4 INVESTMENT INCOME</b>					
Bank Interest	-	-	-	-	-
<b>5 CHARITABLE EXPENSES - GENERAL</b>					
Remittances to Central Funds	23,891	-	-	23,891	20,294
Church Expenses	2,822	-	14,697	17,518	6,147
Manse Expenses	4,549	-	-	4,549	3,691
Ministers Expenses	-	-	-	-	-
Congregational Expenses	6,091	-	-	6,091	8,417
Donations - (Note 8)	-	-	540	540	350
	<b>37,353</b>	<b>-</b>	<b>15,237</b>	<b>52,590</b>	<b>38,900</b>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025

## 5 CHARITABLE EXPENSES - GENERAL (Breakdown analysis)

	Denomination Outlays	Minister's Expenses	Church Expenses	Manse Expenses	Congregationa Expenses	2025 Total	2024 Total
	£	£	£	£	£	£	£
Contribution towards Central Funds	23,891	-	-	-	-	23,891	20,294
Assembly & Presbytery Expenses	-	-	-	-	125	125	125
Communion Expenses	-	-	-	-	1,052	1,052	1,016
Supply Costs - preaching	-	-	-	-	3,200	3,200	4,898
Supply Costs - travel	-	-	-	-	1,213	1,213	1,303
Car Expenses	-	-	-	-	-	-	-
Manse Hospitality	-	-	-	100	-	100	200
Live Streaming Services	-	-	827	-	-	827	555
Broadcasting Equipment	-	-	650	-	-	650	297
Publications & Literature	-	-	-	-	370	370	420
Donations	-	-	-	-	540	540	350
Manse Rent	-	-	-	2,900	-	2,900	2,400
Insurance	-	-	727	-	-	727	866
Heat & Light	-	-	1,267	1,549	-	2,816	2,334
Council Tax	-	-	-	-	-	-	-
Repairs & Refurbishment Costs	-	-	11,452	-	-	11,452	2,626
Depreciation - Solar Panels	-	-	1,699	-	-	1,699	-
Water Charges	-	-	63	-	-	63	353
Gardening Costs	-	-	525	-	-	525	720
Printing, Stationery & Advertizing	-	-	-	-	-	-	-
Website Outlays	-	-	-	-	-	-	-
Other Expenditure	-	-	300.00	-	131	431	143
Service Charges	-	-	6.68	-	-	7	-
	<b>23,891</b>	<b>-</b>	<b>17,518</b>	<b>4,549</b>	<b>6,631</b>	<b>52,590</b>	<b>38,900</b>
<b>Analysis by Fund</b>							
Unrestricted Funds	23,891	-	2,822	4,549	6,091	37,353	36,500
Designated Funds	-	-	-	-	-	-	-
Restricted Funds	-	-	14,697	-	540	15,237	2,400
	<b>23,891</b>	<b>-</b>	<b>17,518</b>	<b>4,549</b>	<b>6,631</b>	<b>52,590</b>	<b>38,900</b>

## KNOCK & POINT FREE CHURCH OF SCOTLAND (Continuing)

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2025

#### 6 TANGIBLE FIXED ASSETS

	Freehold Property	Furniture & Fittings	Total
	£	£	£
<b>COST</b>			
At 1 January 2025	215,606	-	215,606
Additions	-	11,330	11,330
At 31 December 2025	215,606	11,330	226,936
<b>DEPRECIATION</b>			
At 1 January 2025	-	-	-
Charge for year	-	1,699	1,699
At 31 December 2025	-	1,699	1,699
<b>NET BOOK VALUE</b>			
At 31 December 2025	215,606	9,630	225,236
At 31 December 2024	215,606	-	215,606

#### Church and Hall

Knock and Point Free Church (Continuing) only have a church building. The title deeds are held in the name of the local trustees.

#### Solar Panels

Solar Panels were installed on the Church in August 2025. Payments received from the Export will be paid into our Fabric Account.

#### Congregational Manse

The manse property at 25C Swordale, Point, Isle of Lewis, HS2 0BP and is rented on a monthly basis. The Landlord is responsible for all maintenance costs involved to the property. Operational costs are borne by the congregation.

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:

	2025	2024
	£	£
	-	350
	150	-
	50	-
Collection Hebrew Scriptures	200	-
Collection Sri Lanka Cyclone Appeal	140	-
	<b>540</b>	<b>350</b>
<b>Geographical Allocation</b>		
Local	200	350
National	200	-
Overseas	140	-
	<b>540</b>	<b>350</b>

**9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other Creditors

-	-
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**10 TRANSFER BETWEEN FUNDS**

The Church & the Manse Building Fund are within the Fabric Fund

**11 MOVEMENT IN FUNDS**

	At 01 Jan 25	Net movement in Funds	Introduced During Year	Transfers between Funds	At 31 Dec 25
	£	£	£	£	£
<b>Unrestricted Fund</b>					
General Fund C/A	9,906	890	9,970	-	20,765
Property Fund - designated	215,606	-	-	9,630	225,236
	<b>225,512</b>	<b>890</b>	<b>9,970</b>	<b>9,630</b>	<b>246,002</b>
<b>Restricted Funds</b>					
Benevolent Fund	-	-	-	-	-
Outreach Fund	-	-	-	-	-
Fabric Fund	42,497	(6,702)	-	(9,630)	26,165
Transfer	-	-	-	-	-
	<b>42,497</b>	<b>(6,702)</b>	<b>-</b>	<b>(9,630)</b>	<b>26,165</b>
<b>TOTAL FUNDS</b>	<b>268,009</b>	<b>(5,812)</b>	<b>9,970</b>	<b>-</b>	<b>272,167</b>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**12 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 Fixtures & Fittings less aggregate depreciation

Solar panels were installed at our church in August 2025, and money received from the export will be credited to the Fabric Account.

**Restricted Funds**

The **Church & Hall Refurbishment Fund** represents specific donations received towards a major major refurbishment of the Church & Hall property.

**13 TRUSTEES REMUNERATION AND BENEFITS**

There were no Trustees remuneration for services rendered. During the year, [REDACTED] and his wife and family occupied the church manse. [REDACTED] also occupied the church manse. No consideration was payable for the use of this asset.

During the year, expenses of £1,586.88 (2024 - £2846.72) were incurred on behalf of Rev. Iain Smith in his capacity as Interim-Moderator of the Church. [REDACTED] Ness Free Church Continuing took over as Interim-Moderator in August 2025. During this period, expenses of £111.36 were incurred.

**14 RELATED PARTIES DISCLOSURES**

There are no related parties disclosures.