

REGISTERED CHARITY NUMBER : SC054223

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

SHETTLESTON FREE CHURCH OF SCOTLAND (CONTINUING)

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name	Shettleston Free Church of Scotland (Continuing)
Charity Number (Scotland)	SC054223
Principal Address	Flat 0/1 83 Kenmore Street Glasgow G32 7LB
Denominational address	c/o General Treasurer Copperfield House Culloden Road Inverness IV2 5BP
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	Mr John N Gillies 19 Falkland Street Glasgow G12 9PY
Church Address	97 Wellshot Road Shettleston Glasgow G32 7BL
Church Website	https://www.facebook.com/ShettlestonFreeChurch
Church Email	session@shettlestonfreechurch.org
Bankers	Bank of Scotland 187 Baillieston Road Glasgow G32 0NT

SHETTLESTON 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, Canada, USA, 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 morning Prayer Meetings, Evangelistic Outreach and pursues other activities consonant with its Biblical principles.

Details regarding the congregation's Church and Hall situated at 97 Wellshot Road, Glasgow, G32 7BL and the Manse situated at 191 Sandyhills Road, Glasgow, G32 9NB 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.

SHETTLESTON 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 Shettleston 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.
- Saturday morning Bible Study along with Bible & Confession of Faith study and discussion meetings held in members' homes.
- Sabbath School & Bible Class.
- Leaflet/magazine distribution conducted in Glasgow East End, principally in the Shettleston locality.
- Worship Services are recorded and made available to the house bound and the wider church via, Facebook, Youtube.
- Endeavour to provide spiritual care and social support for the elderly, the sick and those who are confined within their own homes.
- The Church Facebook is regularly updated providing church members and the general public with information regarding intimations, news, and audio sermons.

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

SHETTLESTON 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 £3,354 (2024 - £9,646) and is assessed as providing adequate funding to meet the ongoing work of the Church.

Total reserves, including balances on restricted funds amounted to £11,174 (2024 - £16,266).

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

Shettleston 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:

Rev. Andrew R Allan	(Interim Moderator and Chairman)
Mr Ewan W Wilson	(Elder and Session Clerk)
Mr Alan M Wilson	(Elder and Deacons' Court Clerk)
Mr Stuart Ogden	(Elder)
Mr John K Campbell	(Elder)

Congregational Trustees

For holding property - Messrs Ewan W Wilson, Alan M Wilson, Stuart Ogden and John K Campbell.

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.

SHETTLESTON 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 23 January 2026 and signed on its behalf by:



.....
Rev. Andrew R Allan - Trustee (Chairman)



.....
Mr Ewan W Wilson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHETTLESTON 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.



John N Gillies
19 Falkland Street
Glasgow
G12 9PY

23 January 2026

SHETTLESTON 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	24,962	-	24,962	25,261
Other Trading Income	3	-	16,160	16,160	3,480
Investment Income	4	-	-	-	-
Total		<u>24,962</u>	<u>16,160</u>	<u>41,122</u>	<u>28,741</u>
EXPENDITURE ON:					
Charitable activities					
General Activities	5	30,054	16,160	46,213	20,240
Total		<u>30,054</u>	<u>16,160</u>	<u>46,213</u>	<u>20,240</u>
NET INCOME/(EXPENDITURE)					
Transfer between Funds	11	(5,092)	-	(5,091)	8,501
Net movement in Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		(5,092)	-	(5,091)	8,501
RECONCILIATION OF FUNDS					
Total funds brought forward	10	16,266	-	16,266	7,765
TOTAL FUNDS CARRIED FORWARD	12	<u>11,174</u>	<u>-</u>	<u>11,175</u>	<u>16,266</u>

The notes form part of these financial statements


SHETTLESTON FREE CHURCH OF SCOTLAND (CONTINUING)

BALANCE SHEET as at 31 December 2025

		<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>Notes</u>	<u>Funds</u>	<u>Funds</u>	<u>£</u>	<u>£</u>
		<u>£</u>	<u>£</u>		
FIXED ASSETS					
Tangible assets	6	75,000	-	75,000	75,000
CURRENT ASSETS					
Cash at bank		1,158	-	1,158	9,319
Debtors & Prepayments	7	2,445	-	2,445	524
		<u>3,603</u>	<u>-</u>	<u>3,603</u>	<u>9,843</u>
CREDITORS					
Amount falling due within one year	9	(1,429)	-	(1,429)	(1,377)
NET CURRENT ASSETS		<u>2,174</u>	<u>-</u>	<u>2,174</u>	<u>8,466</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				77,174	83,466
CREDITORS					
Amount falling due after one year	9			(66,000)	(67,200)
NET ASSETS				<u>11,174</u>	<u>16,266</u>
FUNDS					
Property Fund				7,800	6,600
General Fund - Unrestricted				3,354	9,646
Fabric Fund - Designated				20	20
TOTAL FUNDS	12			<u>11,174</u>	<u>16,266</u>

The financial statements were approved by the Board of Trustees on 23 January 2025 and signed on its behalf by:


.....
Stuart Ogden - Trustee


.....
Alan M Wilson - Trustee

The notes form part of these financial statements

SHETTLESTON 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

Heritable property is stated at cost with no depreciation provided.

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.

SHETTLESTON 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>Total</u>	<u>Total</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
2 DONATIONS AND LEGACIES				
Door Collection	404	-	404	627
Freewill Offering	17,531	-	17,531	20,305
Gift Aid Tax Reclaim	6,558	-	6,558	3,830
Donations	468	-	468	499
	<u>24,962</u>	<u>-</u>	<u>24,962</u>	<u>25,261</u>
3 OTHER TRADING ACTIVITIES				
Roof Repair Grant - FCC	-	10,000	10,000	-
Building Fund Donations	-	6,160	6,160	-
Refund of Council Tax	-	-	-	3,480
	<u>-</u>	<u>16,160</u>	<u>16,160</u>	<u>3,480</u>
4 INVESTMENT INCOME				
Bank Interest	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5 CHARITABLE EXPENSES - GENERAL				
Remittances to Central Funds	15,193	-	15,193	12,830
Church Expenses	8,221	16,160	24,381	3,136
Manse Expenses	3,630	-	3,630	2,156
Ministers Expenses	-	-	-	-
Congregational Expenses	2,770	-	2,770	1,878
Donations - (Note 8)	240	-	240	240
	<u>30,054</u>	<u>16,160</u>	<u>46,214</u>	<u>20,240</u>

SHETTLESTON 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>Outlays</u>	<u>Minister's</u> <u>Expenses</u>	<u>Church</u> <u>Expenses</u>	<u>Manse</u> <u>Expenses</u>	<u>Other</u> <u>Expenses</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
Contribution towards Central Funds	15,193	-	-	-	-	15,193	12,830
Assembly & Presbytery Expenses	-	-	-	-	88	88	91
Communion Expenses	-	-	-	-	497	497	280
Supply Costs - Preaching	-	-	-	-	1,400	1,400	1,290
Supply Costs - Travel	-	-	-	-	125	125	97
Car Expenses	-	-	-	-	-	-	-
Manse Hospitality	-	-	-	-	-	-	-
School in Theology	-	-	-	-	-	-	-
Evangelistic & Outreach Expenses	-	-	-	-	-	-	-
Sermon Audio	-	-	-	-	-	-	-
Live Streaming Services	-	-	-	-	-	-	-
Publications & Literature	-	-	-	-	120	120	120
Donations	-	-	-	-	240	240	240
Insurance	-	-	1,473	890	-	2,363	1,963
Heat & Light	-	-	922	417	-	1,338	1,679
Council Tax	-	-	-	2,324	-	2,324	1,098
Water Charges	-	-	188	-	-	188	525
Repairs & Refurbishment Costs	-	-	21,798	-	-	21,798	27
Printing, Stationery & Advertizing	-	-	-	-	-	-	-
Website Outlays	-	-	-	-	-	-	-
Other Expenditure	-	-	-	-	540	540	-
	15,193	-	24,381	3,630	3,010	46,214	20,240
Analysis by Fund							
Unrestricted Funds	15,193	-	8,221	3,630	3,010	30,054	20,240
Restricted Funds	-	-	16,160	-	-	16,160	-
	15,193	-	24,381	3,630	3,010	46,214	20,240

SHETTLESTON 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>Total</u> £
COST		
At 1 January 2025	75,000	75,000
Additions	-	-
At 31 December 2025	<u>75,000</u>	<u>75,000</u>
DEPRECIATION		
At 1 January 2025	-	-
Charge for year	-	-
At 31 December 2025	<u>-</u>	<u>-</u>
NET BOOK VALUE		
At 31 December 2025	<u>75,000</u>	<u>75,000</u>
At 31 December 2024	<u>75,000</u>	<u>75,000</u>

Church and Manse

The Shettleston FCC congregation have secured legal title to the Shettleston church property at 7 Wellshot Road, Glasgow, G32 9NB for the agreed settlement cost of £75,000.

The purchase price was financed through a Funding Agreement with the Free Church of Scotland (Continuing) who provided an interest free, open term loan of £75,000. The Shettleston Deacons Court shall make a minimum annual payment of £1,200 towards repayment of the above loan, with this amount to be reviewed annually by the Finance & Sustentation Committee effective from the date of transfer of titles.

The outstanding balance on the loan at 31 December 2025 was £67,200. (2024 - £68,400)

7 DEBTORS & PREPAYMENTS

	<u>2025</u> £	<u>2024</u> £
Debtors - Gift Aid Refund	1,675	-
Prepayments - Various	770	524
	<u>2,445</u>	<u>524</u>

All prepayments will be released, as relating to expenditure having incurred, by 31 August 2026.

8 GRANTS PAYABLE

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

	<u>2025</u>	<u>2024</u>
Melville Knox Christian School	240	240
	<u>240</u>	<u>240</u>
Geographical Allocation		
Local	240	240
National	-	-
Overseas	-	-
	<u>240</u>	<u>240</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2025</u>	<u>2024</u>
Loan - Free Church of Scotland (Cont)	1,200	1,200
Accrued Charges	229	177
	<u>1,429</u>	<u>1,377</u>

SHETTLESTON FREE CHURCH OF SCOTLAND (CONTINUING)

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

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	25,021	240	25,261
Other Trading Activities	3,480	-	3,480
Investment Income	-	-	-
Total	28,501	240	28,741
EXPENDITURE ON:			
Charitable Activities			
Direct Charitable Expenditure	20,000	240	20,240
Total	20,000	240	20,240
NET INCOME/(EXPENDITURE)	8,501	-	8,501
Transfer between Funds	-	-	-
Net Movement in Funds	8,501	-	8,501
RECONCILIATION OF FUNDS			
Total Funds brought forward	7,765	-	7,765
TOTAL FUNDS CARRIED FORWARD	16,266	-	16,266

11 TRANSFER BETWEEN FUNDS

During the year there were no transfers between funds.

12 MOVEMENT IN FUNDS

	<u>At</u>	<u>Net</u>	<u>Transfers</u>	<u>At</u>
	<u>01:01:25</u>	<u>movement</u>	<u>between</u>	<u>31:12:25</u>
	£	in Funds	Funds	£
	£	£	£	£
Unrestricted Fund				
Property Fund	6,600	-	1,200	7,800
General Fund - Free Reserves	9,646	(5,092)	(1,200)	3,354
Fabric Fund - Designated	20	-	-	20
TOTAL FUNDS	16,266	(5,092)	-	11,174

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

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 **Fabric Fund** has been established as a designated fund by the Deacons' Court to cover expenditure incurred relating to the physical Church and Manse buildings.

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, expenses of £nil (2024 - £nil) were incurred on behalf of Rev. Andrew R Allan in his capacity as Interim Moderator of the congregation.

15 RELATED PARTIES DISCLOSURES

During the year the Trustees were not in receipt of any benefits or payments.