

*Scottish Charity No. SC009634*

**Buccleuch and Greyfriars**  
**Free Church of Scotland**  
Trustees' Report and Financial Statements  
*For the year ended 31 December 2025*

# Buccleuch and Greyfriars Free Church of Scotland

## Contents of the Financial Statements *for the year ended 31 December 2025*

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|                                    | Page   |
|------------------------------------|--------|
| Report of the Trustees             | 1 - 4  |
| Report of the Independent Examiner | 5      |
| Statement of Financial Activities  | 6      |
| Balance Sheet                      | 7      |
| Notes to the Financial Statements  | 8 - 17 |

# Buccleuch and Greyfriars Free Church of Scotland

## Report of the Trustees *for the year ended 31 December 2025*

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The Trustees are pleased to present their report together with the financial statements of the congregation for the year to 31 December 2025.

### Registered office

10 West Crosscauseway  
Edinburgh  
EH8 9JP

### Bankers

The Royal Bank of Scotland plc  
30 Nicolson Street  
Edinburgh  
EH8 9DL

### Solicitors

Balfour & Manson  
54-66 Frederick Street  
Edinburgh  
EH2 1LS

### Trustees (Deacons' Court)

Rev Prof R Akroyd (resigned March 2026)  
N Campbell  
I Gill  
K Knowlton  
R Lytle  
W Lytle  
Rev Dr FAJ Macdonald  
J MacLeod

R Macleod  
D Mayes (resigned May 2026)  
C Morison  
D Noble (resigned June 2025)  
Rev J Ross  
S Willis  
B Urquhart

### Office holders

|           |                              |
|-----------|------------------------------|
| Minister  | Rev J Ross                   |
| Treasurer | A Rankin (resigned May 2025) |
| Clerk     | S Lytle                      |

### Status of Charity and Governing Document

Buccleuch and Greyfriars is a registered Scottish charity (Number SC009634) and is a congregation of the Free Church of Scotland, a Presbyterian Church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The Free Church of Scotland has 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 the constitution of the Church.

The congregation is authorised by the Church to have a minister paid from the central funds of the Church. The church building and the minister's manse are the property of the congregation and are held under the Church's Model Trust Deed.

The government of the Free Church of Scotland is Presbyterian and the congregation is within the Presbytery of Edinburgh and Perth.

The Kirk Session is responsible for the spiritual oversight of the congregation.

The administration of the finances and property of the congregation is the responsibility of the Deacons' Court, which is elected by the members of the congregation, under the supervision of the Kirk Session. The Deacons' Court engaged Mann Judd to process transactions and authorised the Court's Clerk and two deacons to deal with transactions in place of a treasurer.

The Free Church of Scotland is listed in the Charities (Designated Religious Bodies) (Scotland) Order 1997 and is therefore designated for the purpose of section 65 of the Charities and Trustee Investment (Scotland) Act 2005.

# Buccleuch and Greyfriars Free Church of Scotland

## Report of the Trustees *for the year ended 31 December 2025*

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### **Objectives and aims**

The principal objectives of the Free Church of Scotland and this congregation are the public worship of God, the spreading of the Gospel of Jesus Christ, the exercise of pastoral care and the provision of practical compassion for those in need.

### **Recruitment/appointment of Trustees**

The Trustees of the congregation are: the minister, elders and deacons who make up the Deacons' Court. The Kirk Session, comprised of the elders and minister, decides when an election of deacons or elders is required and how many ought to be appointed. All male members of the congregation over the age of 21 are eligible for election. All members of the congregation are eligible to vote in the election. Following the election, the Kirk Session appoints the requisite number of elders and deacons and these are ordained and inducted by the minister.

The minister is appointed in a different way. Ministers are elected by the congregation, but they are ordained and inducted by the Presbytery of Edinburgh and Perth (a representative body of ministers and elders from all the Free Churches in that area).

Elders and deacons must be familiar with the doctrines and practice of the Free Church of Scotland and subscribe to the Formula (a summary of the doctrine of the Church).

### **Induction and training**

New members of the Deacons' Court are given access to minutes, financial statements and other papers of the Court to familiarise themselves with the work of the Court and they meet with the other members. They are also given information regarding their role and responsibilities.

Existing members of the Deacons' Court are familiar with the work of the congregation and have been briefed on their duties and responsibilities under the Charities and Trustee Investment (Scotland) Act 2005.

If any areas are identified where additional training is required, this is discussed at a meeting of the Court and a suitable solution identified and implemented.

### **Principal activities**

Apart from the conduct of public worship, which is the responsibility of the minister, the principal activities of the congregation are given in the following list.

#### *Pastoral*

Ongoing support and pastoral counselling.

#### *Youth*

Junior church and youth activities including with student and young workers and Bible studies.

#### *Prayer and Bible study*

Meeting for prayer and Community Groups are held every Wednesday, with gathering for prayer in the church building and on Zoom. Community Groups meet in various homes of Buccleuch elders, in the church and on Zoom.

#### *Outreach*

Connect is an English conversation ministry serving Internationals in our community, offering a place to find friendship and read the Bible.

Kids Club meets on a Monday evening for primary school aged children in the community to play games, make friends and learn about the Bible.

# Buccleuch and Greyfriars Free Church of Scotland

## Report of the Trustees *for the year ended 31 December 2025*

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### *Missions*

We are a 'Mother Church' to a church plant in Galashiels, offering practical and pastoral support. We also support a missionary family working in Colombia and a church plant in Leith, Edinburgh; and Bethany Christian Trust who support the homeless in Edinburgh and Scotland.

### **Achievements and performance**

- Our building has been refurbished and has become an excellent resource for ongoing mission and discipleship. We have also purchased a new manse property which is a more comfortable family home and closer in location to where many of the students of our congregation live. In addition we have supported our daughter church in Galashiels to purchase a building for their use.
- The yearly membership statistics are: 4 people joined Buccleuch, and 8 joined the Galashiels congregation by profession of faith or by transferring membership, and 2 people left our congregation by transfer.
- All the various programmes of the congregation have continued, generally with increase in numbers.

### **Plans for the future**

- To continue the current activities of the congregation.
- To develop further outreach with students and young workers, particularly those from outwith Scotland.
- To assist the newly established congregation in Galashiels.
- To appoint a ministry apprentice as part of training to be a minister.

### **Financial review**

The Financial Statements for the year are set out on pages 6 to 16. The Statement of Financial Activities on page 6 reflects an increase in funds of £211,937 (2024: £36,780), represented by a general fund increase of £180,900 (2024: decrease of £1,248), a designated fund decrease of £55,901 (2024: increase of £5,833) and a restricted fund increase of £86,938 (2024: £32,195). This when added to the funds brought forward of £968,277 (2024: £931,497) gives general funds carried forward of £181,696 (2024: £796), designated funds of £834,969 (2024: £890,870) and restricted funds of £163,549 (2024: £76,611). The total funds carried forward are £1,180,214.

### **Reserves**

The congregation aim to hold unrestricted reserves at a level of £50,000 to allow the flexibility in planning future needs. As it stands the level of unrestricted general reserves not including the net book value of assets for 2025 was £181,696 (2024: £796).

# Buccleuch and Greyfriars Free Church of Scotland

## Report of the Trustees *for the year ended 31 December 2025*

### Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

02.09.2026

Approved by the Deacons' Court on ..... and signed on their behalf by:

Signed by:

*James Ross*

72EEF7839F18418...

**Rev James Ross**

*Minister/Trustee*

# Buccleuch and Greyfriars Free Church of Scotland

## Report of the Independent Examiner to the Trustees *for the year ended 31 December 2025*

I report on the accounts of the congregation for the year ended 31 December 2025 which are set out on pages 6 to 17.

### 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's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

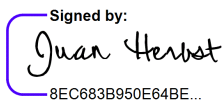
### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 in 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 (as amended) and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Signed by:  
  
 8EC683B950E64BE...

**Juan Herbst CA**  
**Partner**

EQ Accountants Limited  
 Chartered Certified Accountants

02.09.2026

Date: .....

Innes House  
 18 Shairps Business Park  
 Houston Road  
 Livingston  
 EH54 5FD

# Buccleuch and Greyfriars Free Church of Scotland

## Statement of Financial Activities for the year ended 31 December 2025

|                                    | Note | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ |
|------------------------------------|------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| <b>Income</b>                      |      |                       |                          |                          |                             |                       |                          |                          |                             |
| Donations and Legacies             | 3    | 131,413               | 15,867                   | 155,945                  | 303,225                     | 100,462               | 69,200                   | 90,451                   | 260,113                     |
| Charitable Activities              | 4    | 7,406                 | -                        | -                        | 7,406                       | -                     | 6,695                    | -                        | 6,695                       |
| Investments                        | 5    | 94                    | -                        | 1,026                    | 1,120                       | -                     | -                        | 81                       | 81                          |
| Other                              | 6    | 150,000               | -                        | -                        | 150,000                     | -                     | -                        | -                        | -                           |
| <b>Total Income</b>                |      | <b>288,913</b>        | <b>15,867</b>            | <b>156,971</b>           | <b>461,751</b>              | <b>100,462</b>        | <b>75,895</b>            | <b>90,532</b>            | <b>266,889</b>              |
| <b>Expenditure</b>                 |      |                       |                          |                          |                             |                       |                          |                          |                             |
| Charitable Activities              | 7    | 158,156               | 21,625                   | 70,033                   | 249,814                     | 113,142               | 47,402                   | 69,565                   | 230,109                     |
| <b>Total Expenditure</b>           |      | <b>158,156</b>        | <b>21,625</b>            | <b>70,033</b>            | <b>249,814</b>              | <b>113,142</b>        | <b>47,402</b>            | <b>69,565</b>            | <b>230,109</b>              |
| <b>Net income/(expenditure)</b>    |      | 130,757               | (5,758)                  | 86,938                   | 211,937                     | (12,680)              | 28,493                   | 20,967                   | 36,780                      |
| <b>Transfers between funds</b>     | 13   | 50,143                | (50,143)                 | -                        | -                           | 11,432                | (22,660)                 | 11,228                   | -                           |
|                                    |      | 180,900               | (55,901)                 | 86,938                   | 211,937                     | (1,248)               | 5,833                    | 32,195                   | 36,780                      |
| <b>Net Movement in Funds</b>       |      | 180,900               | (55,901)                 | 86,938                   | 211,937                     | (1,248)               | 5,833                    | 32,195                   | 36,780                      |
| <b>Reconciliation of Funds</b>     |      |                       |                          |                          |                             |                       |                          |                          |                             |
| <b>Total Funds Brought Forward</b> |      | 796                   | 890,870                  | 76,611                   | 968,277                     | 2,044                 | 885,037                  | 44,416                   | 931,497                     |
| <b>Total Funds Carried Forward</b> | 13   | <b>181,696</b>        | <b>834,969</b>           | <b>163,549</b>           | <b>1,180,214</b>            | <b>796</b>            | <b>890,870</b>           | <b>76,611</b>            | <b>968,277</b>              |
| <b>Represented by:</b>             |      |                       |                          |                          |                             |                       |                          |                          |                             |
| Restricted Income Funds            |      | -                     | -                        | 163,549                  | 163,549                     | -                     | -                        | 76,611                   | 76,611                      |
| Unrestricted Funds                 |      | 181,696               | 834,969                  | -                        | 1,016,665                   | 796                   | 890,870                  | -                        | 891,666                     |
| <b>Total Charity Funds</b>         | 13   | <b>181,696</b>        | <b>834,969</b>           | <b>163,549</b>           | <b>1,180,214</b>            | <b>796</b>            | <b>890,870</b>           | <b>76,611</b>            | <b>968,277</b>              |

All income and expenditure derive from continuing activities.

The notes on pages 8 to 17 form part of these accounts.



# Buccleuch and Greyfriars Free Church of Scotland

Balance Sheet as at 31 December 2025

|                                                | Note | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | Total<br>Funds<br>2024<br>£ |
|------------------------------------------------|------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Fixed Assets</b>                            |      |                       |                          |                          |                             |                             |
| Tangible assets                                | 9    | -                     | 834,897                  | -                        | 834,897                     | 900,000                     |
| <b>Total Fixed Assets</b>                      |      | -                     | <b>834,897</b>           | -                        | <b>834,897</b>              | <b>900,000</b>              |
| <b>Current Assets</b>                          |      |                       |                          |                          |                             |                             |
| Debtors                                        | 10   | 7,543                 | 6,153                    | -                        | 13,696                      | 9,477                       |
| Cash at Bank and in Hand                       |      | 193,219               | (6,081)                  | 313,819                  | 500,957                     | 127,680                     |
| <b>Total Current Assets</b>                    |      | <b>200,762</b>        | <b>72</b>                | <b>313,819</b>           | <b>514,653</b>              | <b>137,157</b>              |
| <b>Liabilities</b>                             |      |                       |                          |                          |                             |                             |
| Creditors falling due within one year          | 11   | 5,525                 | -                        | 75,270                   | 80,795                      | 46,103                      |
| <b>Net Current Assets/(Liabilities)</b>        |      | <b>195,237</b>        | <b>72</b>                | <b>238,549</b>           | <b>433,858</b>              | <b>91,054</b>               |
| <b>Total Assets less Current Liabilities</b>   |      | <b>195,237</b>        | <b>834,969</b>           | <b>238,549</b>           | <b>1,268,755</b>            | <b>991,054</b>              |
| Creditors falling due after more than one year | 11   | 13,541                | -                        | 75,000                   | 88,541                      | 22,777                      |
| <b>Net Assets</b>                              | 12   | <b>181,696</b>        | <b>834,969</b>           | <b>163,549</b>           | <b>1,180,214</b>            | <b>968,277</b>              |
| <b>The Funds of the Charity</b>                |      |                       |                          |                          |                             |                             |
| Restricted Income Funds                        |      | -                     | -                        | 163,549                  | 163,549                     | 76,611                      |
| Unrestricted Funds                             |      | 181,696               | 834,969                  | -                        | 1,016,665                   | 891,666                     |
| <b>Total Charity Funds</b>                     | 13   | <b>181,696</b>        | <b>834,969</b>           | <b>163,549</b>           | <b>1,180,214</b>            | <b>968,277</b>              |

The notes on pages 8 to 17 form part of these accounts.

02.09.2026

The accounts were approved by the trustees on ..... and signed on their behalf by:

Signed by:

James Ross

72EEF7839F18418...

**Rev James Ross**

Minister/Trustee

# Buccleuch and Greyfriars Free Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2025

### 1. Accounting policies

The principal accounting policies, which have been applied consistently in the current and previous year in dealing with items which are considered material to the accounts, are set out below:

#### ***Basis of preparation and assessment of going concern***

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

The Charity meets the definition of a public benefit entity under FRS 102.

#### ***Basis of financial statements***

The financial statements have been prepared on an accruals basis.

#### ***Fund accounting***

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

*Unrestricted* funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

*Restricted* funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

*Endowment* funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

#### ***Income recognition***

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

# Buccleuch and Greyfriars Free Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2025

### ***Income recognition (cont'd)***

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

### ***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### ***Expenditure recognition***

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

### ***Debtors and creditors receivable / payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### ***Charitable Activities***

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

### ***Donated services and facilities***

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

### ***Fixed assets***

All tangible fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

|          |          |
|----------|----------|
| Property | 50 years |
|----------|----------|

### ***Taxation***

Buccleuch and Greyfriars Free Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

### ***Financial instruments***

Financial instruments are recognised in the balance sheet when it becomes party to the contractual provisions of the instrument.

*Basic financial assets*, which include debtors and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market value rate of interest. Financial assets classified as receivable within one year are not amortised.

*Cash at bank and in hand* includes short term highly liquid bank accounts with a short maturity of three months or less.

# Buccleuch and Greyfriars Free Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2025

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### ***Financial instruments (cont'd)***

*Basic financial liabilities*, which include creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

### ***Pensions***

The charity operates a defined contribution scheme. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

## **2. Transactions with Trustees and related parties**

During the year, the Church Music Worker, Cailean Morison, who is also a Trustee, received a salary of £595 (2024: £3,569) in relation to his role as the Church Music Worker.

During the year, the Church Administrator, Sarah Lytle, who is also Clerk to the Deacons' Court, received a salary of £8,345 (2024: £7,139) and pension of £339 (2024: £nil) in relation to her role as the Church Administrator.

During the year, David Mayes, who is also a Trustee, received a salary of £2,923 (2024: £2,379) in relation to his role as church cleaner and, from 1 September 2025, as ministry apprentice.

The Trustees were paid expenses amounting to £3,433 (2024: £3,566) for office, telephone, travel and Hospitality incurred in their capacity as Trustees in carrying out the purposes of the charity.

Victoria Ross (wife of Rev J Ross, Trustee) received a ministry supplement of £4,967 (2024: £4,719).

During the year a total of £43,672 (2024: £37,040) was donated by Trustees to the unrestricted general funds of the Church.

# Buccleuch and Greyfriars Free Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

## 3. Donations and Legacies

|                                 | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ |
|---------------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| Monthly standing orders         | 90,437                | 12,695                   |                          | 103,132                     | 77,842                | -                        | -                        | 77,842                      |
| Legacy income                   | -                     | -                        | -                        | -                           | -                     | 27,347                   | -                        | 27,347                      |
| Weekly collections              | 14,410                | 368                      | 4,314                    | 19,092                      | 6,444                 | -                        | -                        | 6,444                       |
| Gift Aid Tax Reclaimed          | 24,602                | 2,804                    | 18,353                   | 45,759                      | 16,176                | -                        | 3,472                    | 19,648                      |
| Fabric fund receipts            | 1,964                 | -                        | -                        | 1,964                       | -                     | 4,957                    | -                        | 4,957                       |
| Loan repayment fund             | -                     | -                        | -                        | -                           | -                     | 10,431                   | -                        | 10,431                      |
| Mission and special collections | -                     | -                        | 5,480                    | 5,480                       | -                     | -                        | 12,105                   | 12,105                      |
| Church worker fund              | -                     | -                        | -                        | -                           | -                     | 11,329                   | -                        | 11,329                      |
| Junior Church                   | -                     | -                        | -                        | -                           | -                     | 183                      | -                        | 183                         |
| Refurbishment fund              | -                     | -                        | -                        | -                           | -                     | 14,953                   | -                        | 14,953                      |
| Gala Church Plant income        | -                     | -                        | 127,798                  | 127,798                     | -                     | -                        | 74,874                   | 74,874                      |
|                                 | <b>131,413</b>        | <b>15,867</b>            | <b>155,945</b>           | <b>303,225</b>              | <b>100,462</b>        | <b>69,200</b>            | <b>90,451</b>            | <b>260,113</b>              |

## 4. Charitable Activities

|               | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ |
|---------------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| Rental income | 7,406                 | -                        | -                        | 7,406                       | -                     | 6,695                    | -                        | 6,695                       |
|               | <b>7,406</b>          | <b>-</b>                 | <b>-</b>                 | <b>7,406</b>                | <b>-</b>              | <b>6,695</b>             | <b>-</b>                 | <b>6,695</b>                |

## 5. Investments

|          | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ |
|----------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| Interest | 94                    | -                        | 1,026                    | 1,120                       | -                     | -                        | 81                       | 81                          |
|          | <b>94</b>             | <b>-</b>                 | <b>1,026</b>             | <b>1,120</b>                | <b>-</b>              | <b>-</b>                 | <b>81</b>                | <b>81</b>                   |

## 6. Other

| Note                                       | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ |
|--------------------------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| Gain on disposal of a tangible fixed asset | 150,000               | -                        | -                        | 150,000                     | -                     | -                        | -                        | -                           |
|                                            | <b>150,000</b>        | <b>-</b>                 | <b>-</b>                 | <b>150,000</b>              | <b>-</b>              | <b>-</b>                 | <b>-</b>                 | <b>-</b>                    |

## Buccleuch and Greyfriars Free Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

### 7. Analysis of Expenditure

|                                 | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ |
|---------------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| <b>Charitable Expenditure</b>   |                       |                          |                          |                             |                       |                          |                          |                             |
| Gross salaries - (Note 8)       | 5,405                 | 12,623                   | 8,258                    | 26,286                      | 4,719                 | 13,087                   | 8,194                    | 26,000                      |
| Minister's expenses             | 5,617                 | -                        | 597                      | 6,214                       | 7,706                 | -                        | 6,180                    | 13,886                      |
| Worship and supply costs        | 425                   | -                        | 1,479                    | 1,904                       | 829                   | -                        | 4,803                    | 5,632                       |
| Outreach and mission costs      | 2,395                 | 296                      | 2,656                    | 5,347                       | 426                   | -                        | -                        | 426                         |
| Training                        | 878                   | -                        | -                        | 878                         | 296                   | -                        | -                        | 296                         |
| Grant and donations - (Note 14) | 500                   | -                        | 4,915                    | 5,415                       | 200                   | 234                      | 7,745                    | 8,179                       |
| Monthly magazines               | 114                   | -                        | -                        | 114                         | 26                    | -                        | -                        | 26                          |
| Youth Expenditure               | 159                   | -                        | 300                      | 459                         | -                     | 222                      | -                        | 222                         |
| Communications                  | 2,115                 | -                        | 1,625                    | 3,740                       | 1,716                 | -                        | 84                       | 1,800                       |
| Catering                        | 1,674                 | -                        | 1,115                    | 2,789                       | 1,100                 | -                        | 870                      | 1,970                       |
| Church heat and light           | 14,315                | -                        | -                        | 14,315                      | 12,601                | -                        | -                        | 12,601                      |
| Repairs and replacements        | 6,846                 | -                        | -                        | 6,846                       | -                     | -                        | -                        | -                           |
| Maintenance inspections         | 8,134                 | -                        | 192                      | 8,326                       | 4,985                 | 8,046                    | -                        | 13,031                      |
| Refurb Payments                 | -                     | -                        | -                        | -                           | -                     | 4,560                    | -                        | 4,560                       |
| Insurance                       | 5,708                 | -                        | -                        | 5,708                       | 4,285                 | -                        | 178                      | 4,463                       |
| Manse Council tax               | 3,091                 | -                        | 2,469                    | 5,560                       | 4,308                 | -                        | 2,438                    | 6,746                       |
| Manse maintenance               | 6,723                 | -                        | -                        | 6,723                       | -                     | -                        | 3,194                    | 3,194                       |
| Cleaning materials and supplies | 318                   | -                        | -                        | 318                         | 605                   | -                        | -                        | 605                         |
| Printing and stationery         | 822                   | -                        | 849                      | 1,671                       | 503                   | -                        | -                        | 503                         |
| Bank charges                    | 373                   | -                        | -                        | 373                         | 281                   | -                        | -                        | 281                         |
| Payroll and gift aid admin fees | 235                   | 2,280                    | -                        | 2,515                       | 335                   | -                        | -                        | 335                         |
| Sundry                          | -                     | -                        | -                        | -                           | (500)                 | -                        | -                        | (500)                       |
| Presbytery dues and expenses    | 424                   | -                        | -                        | 424                         | 426                   | -                        | -                        | 426                         |
| Loan interest                   | 447                   | -                        | -                        | 447                         | -                     | 1,253                    | -                        | 1,253                       |
| Independent examination         | 2,400                 | -                        | -                        | 2,400                       | 2,178                 | -                        | -                        | 2,178                       |
| Professional fees               | 22,029                | -                        | 3,300                    | 25,329                      | 870                   | -                        | -                        | 870                         |
| Payments to central funds       | 67,531                | -                        | 38,604                   | 106,135                     | 65,102                | -                        | 35,879                   | 100,981                     |
| Congregation                    | -                     | -                        | 2,224                    | 2,224                       | 145                   | -                        | -                        | 145                         |
| Property rental                 | -                     | -                        | 1,450                    | 1,450                       | -                     | -                        | -                        | -                           |
| Depreciation                    | -                     | 5,603                    | -                        | 5,603                       | -                     | 20,000                   | -                        | 20,000                      |
| Loss on exchange rate           | (522)                 | 823                      | -                        | 301                         | -                     | -                        | -                        | -                           |
| <b>Total</b>                    | <b>158,156</b>        | <b>21,625</b>            | <b>70,033</b>            | <b>249,814</b>              | <b>113,142</b>        | <b>47,402</b>            | <b>69,565</b>            | <b>230,109</b>              |

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

# Buccleuch and Greyfriars Free Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2025

### 8. Analysis of Staff Costs

|                                           | <b>Total<br/>2025<br/>£</b>      | <b>Total<br/>2024<br/>£</b>      |
|-------------------------------------------|----------------------------------|----------------------------------|
| Salaries and wages - Buccleuch            | 16,830                           | 17,806                           |
| Salaries and wages - Gala church plant    | 7,200                            | 7,200                            |
|                                           | <b>24,030</b>                    | <b>25,006</b>                    |
| Social security costs - Buccleuch         | 1,198                            | -                                |
| Social security costs - Gala church plant | 1,058                            | 994                              |
|                                           | <b>2,256</b>                     | <b>994</b>                       |
|                                           | <b>26,286</b>                    | <b>26,000</b>                    |
|                                           | <b>Total<br/>2025<br/>Number</b> | <b>Total<br/>2024<br/>Number</b> |
| Pastoral / Ministry                       | 2                                | 2                                |
| Administration and support                | 4                                | 4                                |
|                                           | <b>6</b>                         | <b>6</b>                         |

No employee had employee benefits in excess of £60,000 (2024: nil).

### 9. Tangible Fixed Assets

|                               | <b>Manse<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------------|--------------------|--------------------|
| <b>Cost / Valuation</b>       |                    |                    |
| As at 1 January 2025          | 1,000,000          | 1,000,000          |
| Additions                     | 840,500            | 840,500            |
| Disposals                     | (1,000,000)        | (1,000,000)        |
| <b>As at 31 December 2025</b> | <b>840,500</b>     | <b>840,500</b>     |
| <b>Depreciation</b>           |                    |                    |
| As at 1 January 2025          | 100,000            | 100,000            |
| Charge for the year           | 5,603              | 5,603              |
| Eliminated on Disposal        | (100,000)          | (100,000)          |
| <b>As at 31 December 2025</b> | <b>5,603</b>       | <b>5,603</b>       |
| <b>Net Book Value</b>         |                    |                    |
| As at 31 December 2024        | 900,000            | 900,000            |
| <b>As at 31 December 2025</b> | <b>834,897</b>     | <b>834,897</b>     |

### Tangible Fixed Assets

|                               | <b>Manse<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------------|--------------------|--------------------|
| <b>Cost / Valuation</b>       |                    |                    |
| As at 1 January 2024          | 1,000,000          | 1,000,000          |
| <b>As at 31 December 2024</b> | <b>1,000,000</b>   | <b>1,000,000</b>   |
| <b>Depreciation</b>           |                    |                    |
| As at 1 January 2024          | 80,000             | 80,000             |
| Charge for the year           | 20,000             | 20,000             |
| <b>As at 31 December 2024</b> | <b>100,000</b>     | <b>100,000</b>     |
| <b>Net Book Value</b>         |                    |                    |
| As at 31 December 2023        | 920,000            | 920,000            |
| <b>As at 31 December 2024</b> | <b>900,000</b>     | <b>900,000</b>     |

During the year, the church disposed of its former manse and acquired a new manse. This transaction resulted in a gain on disposal of £150,000 (see Note 6).

# Buccleuch and Greyfriars Free Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2025

### 10. Analysis of Debtors

|               | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ |
|---------------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| Other debtors | 7,543                 | 6,153                    | -                        | 13,696                      | 9,477                 | -                        | -                        | 9,477                       |
|               | <b>7,543</b>          | <b>6,153</b>             | <b>-</b>                 | <b>13,696</b>               | <b>9,477</b>          | <b>-</b>                 | <b>-</b>                 | <b>9,477</b>                |

### 11. Analysis of current liabilities and long term creditors

|                          | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ |
|--------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| <b>Due within 1 year</b> |                       |                          |                          |                             |                       |                          |                          |                             |
| Other creditors          | 2,400                 | -                        | 270                      | 2,670                       | 38,278                | -                        | 500                      | 38,778                      |
| Loans                    | 3,125                 | -                        | 75,000                   | 78,125                      | -                     | 4,200                    | 3,125                    | 7,325                       |
|                          | <b>5,525</b>          | <b>-</b>                 | <b>75,270</b>            | <b>80,795</b>               | <b>38,278</b>         | <b>4,200</b>             | <b>3,625</b>             | <b>46,103</b>               |

|                                   | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ |
|-----------------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| <b>Creditors due after 1 year</b> |                       |                          |                          |                             |                       |                          |                          |                             |
| Loans                             | 13,541                | -                        | 75,000                   | 88,541                      | -                     | 5,589                    | 17,188                   | 22,777                      |
|                                   | <b>13,541</b>         | <b>-</b>                 | <b>75,000</b>            | <b>88,541</b>               | <b>-</b>              | <b>5,589</b>             | <b>17,188</b>            | <b>22,777</b>               |

### 12. Analysis of Net Assets Among Funds

|                       | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ |
|-----------------------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| Fixed Assets          | -                     | 834,897                  | -                        | 834,897                     | -                     | 900,000                  | -                        | 900,000                     |
| Current Assets        | 200,762               | 72                       | 313,819                  | 514,653                     | 39,074                | 659                      | 97,424                   | 137,157                     |
| Current Liabilities   | (5,525)               | -                        | (75,270)                 | (80,795)                    | (38,278)              | (4,200)                  | (3,625)                  | (46,103)                    |
| Long Term Liabilities | (13,541)              | -                        | (75,000)                 | (88,541)                    | -                     | (5,589)                  | (17,188)                 | (22,777)                    |
|                       | <b>181,696</b>        | <b>834,969</b>           | <b>163,549</b>           | <b>1,180,214</b>            | <b>796</b>            | <b>890,870</b>           | <b>76,611</b>            | <b>968,277</b>              |



# Buccleuch and Greyfriars Free Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2025

### 13. Movement in Funds

|                                 | Balance at<br>01.01.2025<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfers<br>£ | Balance at<br>31.12.2025<br>£ |
|---------------------------------|-------------------------------|----------------------------|----------------------------|----------------|-------------------------------|
| <b>Restricted Funds</b>         |                               |                            |                            |                |                               |
| Mission and special collections | 4,649                         | 8,170                      | (6,054)                    | (3,000)        | 3,765                         |
| Gala - building                 | -                             | 83,869                     | (1,800)                    | -              | 82,069                        |
| Gala - revenue                  | 71,962                        | 64,932                     | (62,179)                   | 3,000          | 77,715                        |
|                                 | <b>76,611</b>                 | <b>156,971</b>             | <b>(70,033)</b>            | <b>-</b>       | <b>163,549</b>                |
| <b>Unrestricted Funds</b>       |                               |                            |                            |                |                               |
| General                         | 796                           | 138,913                    | (8,156)                    | 50,143         | 181,696                       |
| <i>Designated</i>               |                               |                            |                            |                |                               |
| Fixed Assets                    | 890,211                       | -                          | (5,603)                    | (49,711)       | 834,897                       |
| Fabric                          | -                             | -                          | (823)                      | 823            | -                             |
| Church worker                   | 659                           | 5,081                      | (14,903)                   | 9,163          | -                             |
| Fabric loan repayments          | -                             | 10,418                     | -                          | (10,418)       | -                             |
| Junior Church                   | -                             | 368                        | (296)                      | -              | 72                            |
|                                 | <b>891,666</b>                | <b>154,780</b>             | <b>(29,781)</b>            | <b>-</b>       | <b>1,016,665</b>              |
| <b>Total Funds</b>              | <b>968,277</b>                | <b>311,751</b>             | <b>(99,814)</b>            | <b>-</b>       | <b>1,180,214</b>              |

|                                 | Balance at<br>01.01.2024<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfers<br>£  | Balance at<br>31.12.2024<br>£ |
|---------------------------------|-------------------------------|----------------------------|----------------------------|-----------------|-------------------------------|
| <b>Restricted Funds</b>         |                               |                            |                            |                 |                               |
| Mission and special collections | 3,140                         | 12,105                     | (7,745)                    | (2,851)         | 4,649                         |
| Church worker                   | 5,417                         | -                          | -                          | (5,417)         | -                             |
| Fabric loan repayments          | 996                           | -                          | -                          | (996)           | -                             |
| Junior Church                   | 145                           | -                          | -                          | (145)           | -                             |
| Refurbishment                   | (37,185)                      | -                          | -                          | 37,185          | -                             |
| Fabric                          | 19,484                        | -                          | -                          | (19,484)        | -                             |
| Gala Church plant               | 52,419                        | 78,427                     | (61,820)                   | 2,936           | 71,962                        |
|                                 | <b>44,416</b>                 | <b>90,532</b>              | <b>(69,565)</b>            | <b>11,228</b>   | <b>76,611</b>                 |
| <b>Unrestricted Funds</b>       |                               |                            |                            |                 |                               |
| General                         | 2,044                         | 100,462                    | (113,142)                  | 11,432          | 796                           |
| <i>Designated</i>               |                               |                            |                            |                 |                               |
| Fixed Assets                    | 885,037                       | -                          | (20,000)                   | 25,174          | 890,211                       |
| Fabric                          | -                             | 11,652                     | (8,046)                    | (3,606)         | -                             |
| Church worker                   | -                             | 11,329                     | (13,087)                   | 2,417           | 659                           |
| Fabric loan repayments          | -                             | 10,431                     | (1,253)                    | (9,178)         | -                             |
| Junior Church                   | -                             | 183                        | (456)                      | 273             | -                             |
| Refurbishment                   | -                             | 42,300                     | (4,560)                    | (37,740)        | -                             |
|                                 | <b>887,081</b>                | <b>176,357</b>             | <b>(160,544)</b>           | <b>(11,228)</b> | <b>891,666</b>                |
| <b>Total Funds</b>              | <b>931,497</b>                | <b>266,889</b>             | <b>(230,109)</b>           | <b>-</b>        | <b>968,277</b>                |

# Buccleuch and Greyfriars Free Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2025

### 13. Movement in Funds (cont'd)

#### Fund Purposes:

##### Restricted Funds:

The *Mission and special collections fund* represents income that is collected to be donated directly to other organisations and is distributed to those organisations.

The *Church workers fund* represents income that is collected to help cover the cost of employees of the congregation.

The *Loan repayment fund* represents income that is collected to repay the loan for the manse and church building restoration.

The *Junior Church fund* represents money that is raised by the Junior Church and used to make donations to other organisations.

The *Refurbishment fund* represents the income received for the refurbishment of the main worship area which includes the removal of the pews, replacing them with movable chairs and the installation of an air source heat pump to provide improved and more economical heating of the main worship area.

The *Gala - Revenue fund (previous Gala Church Plant fund)* represents the income received for the purpose of acting as a "mother church" for a church plant in Galashiels as stated in the Trustees' Report. It is for general use.

The *Gala - Building fund* represents the income received for the purpose of acting as a "mother church" for a church plant in Galashiels as stated in the Trustees' Report. It is restricted fund of money given for the purchase and upkeep of the new Gala church building.

The *Fabric fund* represents the income received for the purpose of major repairs.

##### Unrestricted Funds:

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is designated or restricted.

The *Fixed assets fund* represents the net book value of the church's fixed assets less loans.

The *Fabric fund* represents funds set aside by the trustees to provide for major repairs.

The *Legacy fund* represents funds ringfenced to be used towards the refurbishment of the internal worship area.

The *Contingency fund* represents an anonymous loan given to the congregation.

### 14. Fund Transfers

|                                                            | Unrestricted<br>Funds | Designated<br>Funds | Restricted<br>Funds | Total<br>Funds |
|------------------------------------------------------------|-----------------------|---------------------|---------------------|----------------|
|                                                            | £                     | £                   | £                   | £              |
| 1 - From Mission and special collections to Gala - revenue | -                     | -                   | (3,000)             | (3,000)        |
| 1 - From Mission and special collections to Gala - revenue | -                     | -                   | 3,000               | 3,000          |
| 2 - From Designated Assets to General                      | 49,711                | (49,711)            | -                   | -              |
| 3 - From Fabric Loan repayments to Fabric Funds            | 194                   | 629                 | -                   | 823            |
| 3 - From Fabric Loan repayments to Fabric Funds            | (194)                 | (629)               | -                   | (823)          |
| 4 - From Fabric Loan repayments to General                 | 9,789                 | (9,789)             | -                   | -              |
| 5 - From Designated Church Worker fund to General          | (9,163)               | 9,163               | -                   | -              |
|                                                            | <b>50,337</b>         | <b>(50,337)</b>     | <b>-</b>            | <b>-</b>       |

Transfer Reference 1 - this relates to a donation/transfer of £3,000 from the Mission fund to Gala revenue fund.

Transfer Reference 2 - this relates to the movement in fixed assets and the Free Church Loan.

Transfer Reference 3 - this relates to reallocating funds in the Designated Fabric fund to cover the unexpected loss on exchange rate.

Transfer Reference 4 - this relates to the payment to the Free Church Loan.

Transfer Reference 5 - this relates to reallocating funds in the Designated Church worker fund to cover the overspend in the general fund.

# Buccleuch and Greyfriars Free Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2025

### 15. Donations and gifts

|                                  | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | Total<br>Funds<br>2024<br>£ |
|----------------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Individuals</b>               |                       |                          |                          |                             |                             |
| Nerissa Libanan                  | 500                   | -                        | -                        | 500                         | 2,000                       |
| Donations and gifts below £1,000 | -                     | -                        | -                        | -                           | 234                         |
| <i>Sub-total</i>                 | <b>500</b>            | <b>-</b>                 | <b>-</b>                 | <b>500</b>                  | <b>2,234</b>                |
| <b>Institutions</b>              |                       |                          |                          |                             |                             |
| Bethany Christian Trust          | -                     | -                        | -                        | -                           | 100                         |
| Myanmar Appeal                   | -                     | -                        | 180                      | 180                         | 60                          |
| Latinlink (Reanos)               | -                     | -                        | 1,560                    | 1,560                       | 1,200                       |
| Edinburgh Youth Project          | -                     | -                        | -                        | -                           | 750                         |
| Free Church of Scotland          | -                     | -                        | -                        | -                           | 1,135                       |
| Hope Church Leith                | -                     | -                        | 2,000                    | 2,000                       | 2,000                       |
| Women for Mission                | -                     | -                        | 675                      | 675                         | 200                         |
| Cumbernauld Free Church          | -                     | -                        | 500                      | 500                         | 500                         |
| <i>Sub-total</i>                 | <b>-</b>              | <b>-</b>                 | <b>4,915</b>             | <b>4,915</b>                | <b>5,945</b>                |
| Total donations and gifts        | <b>500</b>            | <b>-</b>                 | <b>4,915</b>             | <b>5,415</b>                | <b>8,179</b>                |