

**The Church of Scotland**



**Falkirk Trinity Church of Scotland**

**Congregational Ref. No. 221352**

**Scottish Charity No. SC000652**

**Congregational Accounts**

**For the Year Ended 31 December 2025**

# Trustees' Annual Report

Year ended 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 effective from 1 January 2019.

## Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

**Services of Worship** normally Sunday mornings at 10.30 attendance c.140 (+ 10 children/young people) and Wednesday mornings at 10:30am attendance c.25. Sunday morning service can also be viewed live online and recordings of previous services are also available on the internet. Prayers, reflections and other messages are shared on social media. Special services are held at Remembrance, Holy Week and Christmas. Communion held the 1<sup>st</sup> Sunday in March, June, September and December as well as Easter. Children participate. Prayer network and prayer tree available. Weekly tea/coffee and occasional snack lunches after services.

**Bell Ringers**, thanks to this small, experienced group our bells ring out over Falkirk most Sundays and at Christmas and Easter.

**Choir** rehearses occasionally before worship on Sunday mornings, usually before Christmas and Easter.

**Teams of volunteers** operate our sound desk and multimedia systems. Around 20 people help with worship by reading, leading prayers and taking part in dramas.

**Church Visitors** keep in touch with members who have requested this for regular visits/communication as appropriate.

**Family Life Centre** seeks to connect with the needs of our community. Under the Family Life Centre umbrella several services are currently offered.

- Bereavement support through the Seasons for Growth programmes for adults and children.
- Labelled with Love which provides new school clothing to children and young people identified by local agencies as well as providing 'A meal in a bag' for needy families at Christmas.
- A weekly Snowdrop café, with links to Strathcarron Hospice provides much needed and appreciated company.
- Play Therapy service supports children referred by local agencies.
- Minitreats which provides a short minibus outing for the elderly culminating in a stop for a cuppa and snack.
- Happy Faces for children and babies 0-3, parents and carers who meet weekly during term-time.

## **Trustees' Annual Report Year ended 31 December 2025 (cont)**

### **Objectives and Activities (cont)**

**Community Involvement** – Our building is used by a wide variety of community groups – Classic Music Live, Tryst Orchestra, Scottish Wildlife Trust, Odenwald Association, Home-Start, Falkirk Camera Club, RCA Trust, Falkirk History Society, Child Bereavement UK, the Bohemians and the Anonymous Groups.

**“The Cafe in the Kirk”** Church Cafe open to the public on Wednesday from 11:30 to 1:30 for snack lunches.

We have a Business and Development Manager who manages the Family Life Centre and promotes the use of the building by various persons and groups in the community as a result Trinity is becoming established as an excellent venue for everything from political meetings to poetry readings.

During the year, the affairs of the church continued to be managed by the Kirk Session. Meetings are primarily in person, although online meetings are held occasionally to enable the Trustees to continue to make necessary decisions. Other groups such as the Finance team also use this medium from time to time to continue their activities.

### **Financial Review**

#### **General**

A requirement to pay £87,914 in Giving to Grow contributions in respect of 2025 was remitted in full. The 2026 Giving to Grow contribution has been assessed at £94,793, an increase of 8%

#### **Church Building**

No significant work was required to be undertaken in the Church building during the year, although fabric maintenance costs of £5,560 relating to the church were incurred. The most material items were £2,736 on the heating system, £552 on work to maintain the roof, £461 to maintain the hall partition, £257 to maintain fire safety equipment and £200 to fit out the History Room.

#### **Manse**

For the congregation, the Majors Loan Manse is both a substantial asset (albeit vested in the General Trustees) and a substantial liability. Despite there being no major works this year manse maintenance costs of £1,379 were incurred.

Negotiations with the insurance company of a vehicle which damaged the garden wall of the manse were concluded during 2025 resulting in a receipt of £1,962.

Following the minister vacating the manse in October 2025, cost of Manse Utilities were £427 primarily to ensure the building is kept at a suitable temperature to prevent damage in cold weather.

#### **Other Income and Expenditure**

Over 2025 our bereavement support service supported adults and children resulting in expenditure of £28. Work undertaken by the play therapist resulted in expenditure of £12,669. Expenditure on the Snowdrop Café was £2,190 and Mini Treats costs were £960. Expenditure on other activity including Seasons Group and the Happy Faces Toddlers group amounted to £608. FLC received income of £24,372 (including gift aid relief) in 2025 which included £11,750 in grant funding.

## **Trustees' Annual Report Year ended 31 December 2025 (cont)**

### **Financial Review (cont)**

In addition to the income mentioned above for the Family Life Centre, a total of £4,721 was raised from donations (including gift aid relief) to support the Labelled with Love outreach activity. This includes the purchase of school uniforms and other support for the local community resulting in expenditure of £3,642 in 2025. This income and expenditure is also recorded within the charity's Family Life Centre restricted fund.

The trustees are continuing to assess what further activity the Family Life Centre can support during 2026 to ensure best use of these funds.

### **Risks and mitigations**

The Trustees continue to review the major strategic business and operational risks that are faced on a regular basis and where possible have established systems to monitor and mitigate these risks.

The main risk faced by the congregation is damage to the A-listed Falkirk Old Parish building by natural disasters and external agencies. It is believed that our insurance policy covers this adequately and the building is subject to regular maintenance checks to remediate any defects identified.

We are also vulnerable to theft of property by outside persons. This risk has been mitigated as the Church building and grounds are covered by CCTV linked to the local police station. Specifically, the entrances are covered by cameras that record persons entering and leaving the building.

Whilst we are also potentially vulnerable to minor pilfering from Church collections, cafe receipts and fundraising events by office bearers, volunteers and employees, we do not believe this is happening and any risk has been substantively reduced since much of the congregation now donate via standing order.

### **Financial Position at 31 December 2025**

At the year end the Church held £205,258 (2024: £190,852) in Restricted Funds, mainly in the Erskine Buildings Fund. This fund, which is restricted to major Fabric expenditure approved by Presbytery, assures the continued viability of the A-listed church building for the foreseeable future.

The church also held unrestricted funds of £123,116 (2024: £118,032), all of which is available for general purposes.

To meet our other obligations, including those to the national church, without unduly running down our limited general reserves, we face a constant challenge to raise enough income from offerings and fundraising events. This restricts how we serve the wider community and make the Lord's work visible in the town centre. It means we will continue to need to source external funding to support activity under the Family Life Centre.

## **Trustees' Annual Report Year ended 31 December 2025 (cont)**

### **Investment Policy and Performance**

Our policy remains unchanged with substantial funds – mainly the Erskine Buildings Fund – invested in the Church of Scotland Investors' Trust Income and Growth Funds.

Units in the Growth Fund increased in value by 7.8% in 2025 and units in the Income fund increased by 3.0%, reflecting wider market conditions.

In the case of Endowment Fund Capital, the policy is to invest in Fixed Interest Funds with little prospect of capital growth but providing an interest at least as great as the original donors of the endowments would have expected. Over the first half of 2025, these were invested in M&G Charibond. Following the closure of the M&G Charibond fund in June 2025, the Endowment Fund Capital was invested in the Church of Scotland Investors' Trust Income fund.

### **Reserves Policy**

In view of the size and age of the A-listed Falkirk Old Parish building, it is not the Trustees' policy to set a formal limit on reserves held because it is extremely unlikely that sums would be accumulated significantly in excess of potential liabilities in respect of the building.

### **Structure, Governance and Management**

The congregation is a registered charity, number SC000652 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session which meets at least five times a year is also responsible for spiritual affairs within the church.

## Trustees' Annual Report Year ended 31 December 2025 (cont)

### Reference and Administrative Information

Charity Name: Falkirk Trinity Church of Scotland. Charity No: SC000652

### Trustees

Those serving as Elders and Trustees at the date of the report are:

Robert Allan	Heidi Hemsley	Sarah Patrick
David Brotchie	Linda Hendry	Marianne Pattison
Margaret Bruce	Nina Hodgson	Shona Penman
Ian Carradine	Rosemary Hoskins	Keith Raffan
Ruth Cochran	Alastair Jeffrey	Isabel Sarle
David Foggo	Morag Jenkinson	Fiona Scott
Margaret Foggo	Morag Mackay	Hamish Scott
Lilian Gallacher	Iain MacSween	Moira Simpson
Joyce Gallacher	Jamie MacSween	Catherine Smith
James Harley*	Jean MacSween	Helen Smith
Lynn Harris	Caroline Macfarlane	Callum Stuart
Phil Harris	Henrietta McRae	Margaret-Ann Williamson

\* Reinstated 4 November 2025

Elizabeth Brotchie retired 22 April 2025.

### Principal Office-bearers

Minister: Rev Robert S T Allan  
Session Clerk: Miss Catherine Smith  
Church Treasurer: Mr Callum Stuart

### Independent Examiner

Paul M Clelland CA  
Paul Clelland Accountancy  
74 Norse Road  
Glasgow  
G14 9EF

### Principal Office

Manse Place  
Falkirk  
FK1 1JN

### Bankers

Royal Bank of Scotland  
2 Newmarket Centre Falkirk  
FK1 1JX

## Trustees' Annual Report Year ended 31 December 2025 (cont)

### 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 income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

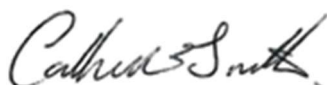
- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

As far as we are aware, there is no relevant audit information of which the auditors are unaware and we have taken reasonable steps to ensure that this is the case.

Approved by the Trustees and signed on their behalf,



**Catherine Smith**  
Session Clerk

**Date 2 June 2026**

**Falkirk Trinity Church of Scotland**  
**Independent Examiner's Report to the Trustees of Falkirk Trinity Church of Scotland**  
**Year ended 31 December 2025**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 22.

**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) (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 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 (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.



Name: Paul M Clelland

Date: 3rd June 2026

Professional Qualification/Professional Body:

Chartered Accountant/Institute of Chartered Accountants  
of Scotland

Address: Paul Clelland Accountancy  
74 Norse Road  
Glasgow  
G14 9EF

**Falkirk Trinity Church of Scotland - Year Ended 31 December 2025**  
**Statement of Financial Activities**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	TOTAL 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	TOTAL 2024 £
<b>Income and Endowments from</b>									
Donations and Legacies	1	158,682	29,997	-	188,679	169,938	16,966	-	186,904
Charitable Activities	2	5,838	-	-	5,838	2,416	-	-	2,416
Other Trading Activities	3	47,099	-	-	47,099	40,852	-	-	40,852
Investments	4	10,116	-	585	10,701	10,628	-	521	11,149
<b>Total Income</b>		<b>221,735</b>	<b>29,997</b>	<b>585</b>	<b>252,317</b>	<b>223,834</b>	<b>16,966</b>	<b>521</b>	<b>241,321</b>
<b>Expenditure on:</b>									
Raising Funds	5	5,782	130	-	5,912	3,592	-	-	3,592
Charitable Activities									
Congregational Activities		218,982	24,734	555	244,271	213,502	21,364	494	235,360
Grants and Donations Made		-	-	-	-	-	400	-	400
<b>Total Expenditure</b>		<b>224,764</b>	<b>24,864</b>	<b>555</b>	<b>250,183</b>	<b>217,094</b>	<b>21,764</b>	<b>494</b>	<b>239,352</b>
<b>Net income / (expenditure) before gains and losses on investments</b>		<b>(3,029)</b>	<b>5,133</b>	<b>30</b>	<b>2,134</b>	<b>6,740</b>	<b>(4,798)</b>	<b>27</b>	<b>1,969</b>
<b>Net gains / (losses) on investments</b>		<b>7,647</b>	<b>9,273</b>	<b>227</b>	<b>17,147</b>	<b>4,434</b>	<b>10,439</b>	<b>(419)</b>	<b>14,454</b>
<b>Net income / (expenditure)</b>		<b>4,618</b>	<b>14,406</b>	<b>257</b>	<b>19,281</b>	<b>11,174</b>	<b>5,641</b>	<b>(392)</b>	<b>16,423</b>
<b>Transfers between Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>4,618</b>	<b>14,406</b>	<b>257</b>	<b>19,281</b>	<b>11,174</b>	<b>5,641</b>	<b>(392)</b>	<b>16,423</b>
<b>Reconciliation of Funds:</b>									
<b>Total Funds brought forward</b>		<b>118,032</b>	<b>190,852</b>	<b>12,868</b>	<b>321,752</b>	<b>106,858</b>	<b>185,211</b>	<b>13,260</b>	<b>305,329</b>
<b>Total Funds carried forward</b>		<b>122,650</b>	<b>205,258</b>	<b>13,125</b>	<b>341,033</b>	<b>118,032</b>	<b>190,852</b>	<b>12,868</b>	<b>321,752</b>

The above statement includes all gains and losses recognised during the year.

The notes on pages 10 to 22 form part of these financial statements.

**Falkirk Trinity Church of Scotland  
Year Ended 31 December 2025  
Statement of Financial Position**

**At 31 December 2025**

	<u>Note</u>	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	9	9,515	-
Investments	10	<u>292,958</u>	<u>287,344</u>
		302,473	287,344
<b>Current Assets</b>			
Debtors	11	9,864	8,277
Bank & Cash	11a	35,075	33,334
Stocks	11b	<u>120</u>	<u>125</u>
		45,059	41,736
<b>Creditors</b>			
Falling due within one year	12	6,499	7,328
Net Current Assets		<u>38,560</u>	<u>34,408</u>
Net Assets		<u><u>341,033</u></u>	<u><u>321,752</u></u>
Unrestricted Funds	15	122,650	118,032
Restricted Funds	15	205,258	190,852
Endowment Funds	15	13,125	12,868
Total Funds	15	<u><u>341,033</u></u>	<u><u>321,752</u></u>

The accounts were approved by the Kirk Session on 2 June 2026

For and on behalf of the Kirk Session



Catherine Smith

Session Clerk



Callum Stuart

Treasurer

The notes on pages 10 to 22 form part of these financial statements.

# **Falkirk Trinity Church of Scotland**

## **Year Ended 31 December 2025**

### **Notes forming part of the financial statements for the year ending 31 December 2025**

#### **Accounting Policies**

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

#### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102 SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

The requirements of FRS102 SORP 2015 have not been followed with regard to the treatment of income earned from permanent endowment funds, of which there are 14 held by the charity. Income, and expenditure and transfers to unrestricted funds where allowed by the terms of the endowment, have been shown as part of the endowment funds rather than in separate funds. In the majority of the funds where expenditure is possible within the restrictions imposed by the fund, income is fully expended within the current year and therefore the net movement on the fund relates only to the gain or loss on investment, which is what is required by the SORP. In some cases, income earned has been added to the fund with no expenditure applied. Over time, a small balance of accumulated income has accrued across these funds, amounting to £1,417 at the balance sheet date. The remaining amount of £11,708 represents the permanent endowment capital held as investments, as shown in note 13. The trustees are content that the true and fair view of the accounts is not impaired by this departure from the SORP requirements.

The charity has opted not to report on the activity basis. Expenditure is instead reported by type.

#### **Fund accounting**

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

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 as objects of the charity.

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.

#### **Going concern**

The Trustees consider that there are no material uncertainties about the ability of the charitable company to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

# Falkirk Trinity Church of Scotland

## Year Ended 31 December 2025

### Notes forming part of the financial statements (continued)

#### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

#### 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.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

#### 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.

#### Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All movable tangible fixed assets costing in excess of £3,000 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:

Fixtures, fittings and office equipment	4 years
Motor vehicles	n/a

#### Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

#### Taxation

Falkirk Trinity 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.

**Falkirk Trinity Church of Scotland**  
**Year Ended 31 December 2025**

**Notes forming part of the financial statements (continued)**

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	TOTAL 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	TOTAL 2024
	£	£	£	£	£	£	£	£
<b>Income and Endowments from</b>								
<b>1 Donations and Legacies</b>								
Offerings & Donations	126,130	903	-	127,033	120,349	565	-	120,914
FLC Donations (incl tax recovered)	-	17,344	-	17,344	-	12,401	-	12,401
Tax Recovered	23,264	-	-	23,264	22,877	-	-	22,877
Endowment Income (Stipend)	1,870	-	-	1,870	1,897	-	-	1,897
Grants received	-	11,750	-	11,750	-	4,000	-	4,000
Legacy income	7,418	-	-	7,418	24,815	-	-	24,815
	<b>158,682</b>	<b>29,997</b>	<b>-</b>	<b>188,679</b>	<b>169,938</b>	<b>16,966</b>	<b>-</b>	<b>186,904</b>
<b>2 Charitable Activities</b>								
Other income from events	4,838	-	-	4,838	1,666	-	-	1,666
Weddings & Funerals	1,000	-	-	1,000	750	-	-	750
	<b>5,838</b>	<b>-</b>	<b>-</b>	<b>5,838</b>	<b>2,416</b>	<b>-</b>	<b>-</b>	<b>2,416</b>
<b>3 Other Trading Activities</b>								
Sales of Lunches & Provisions	11,520	-	-	11,520	10,479	-	-	10,479
Use of Premises	35,579	-	-	35,579	30,373	-	-	30,373
	<b>47,099</b>	<b>-</b>	<b>-</b>	<b>47,099</b>	<b>40,852</b>	<b>-</b>	<b>-</b>	<b>40,852</b>
<b>4 Investments</b>								
Investment Income	9,486	-	585	10,071	10,628	-	521	11,149
Bank & Deposit Int	630	-	-	630	-	-	-	-
	<b>10,116</b>	<b>-</b>	<b>585</b>	<b>10,701</b>	<b>10,628</b>	<b>-</b>	<b>521</b>	<b>11,149</b>
<b>Total income</b>	<b>221,735</b>	<b>29,997</b>	<b>585</b>	<b>252,317</b>	<b>223,834</b>	<b>16,966</b>	<b>521</b>	<b>241,321</b>

**Falkirk Trinity Church of Scotland**  
**Year Ended 31 December 2025**

**Notes forming part of the financial statements (continued)**

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	TOTAL 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	TOTAL 2024
	£	£	£	£	£	£	£	£
<b>5 Expenditure</b>								
<b>Expenditure on Raising Funds</b>								
Cafe Costs	3,843	-	-	3,843	3,198	-	-	3,198
Event Costs	1,939	130	-	2,069	394	-	-	394
<b>Total Expenditure on Raising Funds</b>	<b>5,782</b>	<b>130</b>	<b>-</b>	<b>5,912</b>	<b>3,592</b>	<b>-</b>	<b>-</b>	<b>3,592</b>
<b>Expenditure on Charitable Activities</b>								
<b>Congregational Activities</b>								
Capitation Fees	363	-	-	363	245	-	-	245
Courses, Course Material and Conferences	-	-	-	-	-	175	-	175
Depreciation	3,171	-	-	3,171	-	-	-	-
Energy, Water and Waste	23,896	-	-	23,896	21,238	-	-	21,238
Fabric Maintenance	26,929	2,190	-	29,119	27,917	4,512	-	32,429
Giving to Grow Contribution	87,914	-	-	87,914	91,279	-	-	91,279
Guild	-	708	-	708	-	228	-	228
Insurances	8,123	-	3	8,126	7,201	-	3	7,204
Labelled with Love	-	3,642	-	3,642	-	3,839	-	3,839
Minister & Manse	5,130	-	-	5,130	7,586	-	-	7,586
Office/General Administrative Expenses	5,473	44	-	5,517	5,508	17	-	5,525
Other Activity Costs	-	2,062	-	2,062	-	2,091	-	2,091
Other Professional Services	1,050	-	-	1,050	1,259	-	-	1,259
Presbytery & Presbyterian Council Dues	2,826	-	-	2,826	2,973	-	-	2,973
Sessional Play Therapist	-	12,659	-	12,659	-	9,408	-	9,408
Staff Costs	46,646	-	-	46,646	42,198	-	-	42,198
Travel & Accommodation	-	3,429	-	3,429	-	1,094	-	1,094
Worship and Mission	7,461	-	552	8,013	6,098	-	491	6,589
<b>Total Expenditure on Congregational Activities</b>	<b>218,982</b>	<b>24,734</b>	<b>555</b>	<b>244,271</b>	<b>213,502</b>	<b>21,364</b>	<b>494</b>	<b>235,360</b>

**Falkirk Trinity Church of Scotland**  
**Year Ended 31 December 2025**

**Notes forming part of the financial statements (continued)**

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	TOTAL 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	TOTAL 2024
	£	£	£	£	£	£	£	£
<b>5 Expenditure (continued)</b>								
<b>Grants and Donations Made</b>								
Seagull Trust	-	-	-	-	-	150	-	150
Church of Scotland	-	-	-	-	-	250	-	250
<b>Total Grants and Donations Made</b>	-	-	-	-	-	400	-	400
<b>Total Expenditure</b>	<b>224,764</b>	<b>24,864</b>	<b>555</b>	<b>250,183</b>	217,094	21,764	494	239,352

Expenditure includes governance costs of £1,050 (2024: £1,000) for independent examination of accounts

**Falkirk Trinity Church of Scotland**  
**Year Ended 31 December 2025**

**Notes forming part of the financial statements (continued)**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>6 Staff costs and numbers</b>		
Gross Salaries	<b>43,561</b>	41,193
Employer's Pension Contributions	<b>807</b>	705
Total	<b>44,368</b>	41,898

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Administration	<b>1</b>	1
Music staff	<b>0</b>	1
Caretaker	<b>2</b>	2

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

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

**7 Trustee Remuneration and Related Party Transactions**

Nina Hodgson, Business and Development Manager, became a trustee on 24 March 2024. During 2025, she was paid salary of £27,644 (2024 from date of becoming a trustee: £21,804) in connection with this post, and employer pension contributions of £642 (2024: £507) were made on her behalf.

Catherine Smith, a trustee, received £100 for providing pulpit supply during the year.

In addition to his stipend (covered by the above note), the Minister, Rev R S T Allan, received the following additional payments and benefits;- travelling expenses of £1,514 (2024: £1,671), telephone expenses of £480 (2024: £480) and council tax on the manse of £3,292 (2024: £3,563).

During the year a total of £20,083 was donated to the charity by trustees (2024: £21,438).

**8 Operating Leases**

At the balance sheet date, the charity had commitments under a non-cancellable operating lease for a photocopier, as follows:

	<b>2025</b>	<b>2024</b>
payable not later than one year	<b>859</b>	859
payable later than one year and not later than five years	<b>1,504</b>	2,363
Operating lease payments included within expenditure	<b>859</b>	1,325

**Falkirk Trinity Church of Scotland  
Year Ended 31 December 2025**

**Notes forming part of the financial statements (continued)**

**9 Tangible Fixed Assets**

	Fixtures, Fittings & Office Equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2025	9,131	9,131
Additions	12,686	-
Disposals	-	-
At 31 December 2025	<u>21,817</u>	<u>9,131</u>
<b>Depreciation</b>		
At 1 January 2025	9,131	9,131
Charge for year	3,171	3,171
At 31 December 2025	<u>12,302</u>	<u>12,302</u>
<b>Net Book Value</b>		
At 31 December 2025	<u>9,515</u>	<u>9,515</u>
At 31 December 2024	<u>-</u>	<u>-</u>

**10 Investments**

	2025 £	2024 £
Market value at 31 December	287,344	272,890
Disposal of M&G Charibond at market value (Loss) / gain on investments	(11,481)	-
<b>Market value at 31 December</b>	<u>292,958</u>	<u>287,344</u>
Investments at cost	232,876	245,998

The following investments are held:

C of S Growth Fund (24,875 units)  
C of S Income Fund (9,861 units)  
M & G Charifund (550 units)

**11 Debtors & Prepayments**

	£	£
Outstanding Gift Aid Claims	7,971	7,402
Accrued income: hall lets	852	444
Accrued income: other	1,041	156
Prepaid expenditure	-	275
	<u>9,864</u>	<u>8,277</u>

**11a Bank & Cash**

	£	£
Church of Scotland Deposit Fund	14,088	19,183
Royal Bank of Scotland - General Account	20,320	13,680
Royal Bank of Scotland - C of S Guild	667	471
Cash Sunday School	-	-
	<u>35,075</u>	<u>33,334</u>

**11b Stocks**

	£	£
Stocks Hall Snacks	120	125
	<u>120</u>	<u>125</u>

**Falkirk Trinity Church of Scotland**  
**Year Ended 31 December 2025**

**Notes forming part of the financial statements (continued)**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>12 Creditors</b>		
Payroll Liabilities	<b>1,960</b>	1,203
Accruals and other creditors	<b>4,539</b>	6,125
	<b>6,499</b>	7,328

**13 Analysis of Net Assets Between Funds**

	Unrestricted	Restricted	Endowment	Total
	£	£	£	£
Fixed Assets	9,515	-	-	<b>9,515</b>
Investments	95,517	185,733	11,708	<b>292,958</b>
Current Assets	24,117	19,525	1,417	<b>45,059</b>
Current Liabilities	(6,499)	-	-	<b>(6,499)</b>
<b>Net assets at 31 Dec 2025</b>	<b>122,650</b>	<b>205,258</b>	<b>13,125</b>	<b>341,033</b>

**13a Analysis of Net Assets Between Funds - Prior Year**

	Unrestricted	Restricted	Endowment	Total
	£	£	£	£
Fixed Assets	-	-	-	-
Investments	97,312	178,551	11,481	<b>287,344</b>
Current Assets	28,048	12,301	1,387	<b>41,736</b>
Current Liabilities	(7,328)	-	-	<b>(7,328)</b>
<b>Net assets at 31 Dec 2024</b>	<b>118,032</b>	<b>190,852</b>	<b>12,868</b>	<b>321,752</b>

**14 Volunteers**

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

**Falkirk Trinity Church of Scotland**  
**Year Ended 31 December 2025**

**Notes forming part of the financial statements (continued)**

**15 Movements in Funds**

	At 1 Jan 2025	Income	Expenditure	Transfers	Gains & Losses	At 31 Dec 2025
	£	£	£	£		£
<b>Endowment funds</b>						
Assistant Ministers Fund	1,533	78	(78)	-	30	<b>1,563</b>
Baird Bequest	37	2	(2)	-	1	<b>38</b>
Benevolent Fund	1,160	40	(40)	-	16	<b>1,176</b>
Buchanan Bursary	528	18	(18)	-	7	<b>535</b>
James & Margaret Stewart	1,358	63	(63)	-	24	<b>1,382</b>
John & Josephine Christie Fund	1,306	60	(60)	-	23	<b>1,329</b>
Margaret F C Duncanson (S.S.)	2,041	102	(102)	-	40	<b>2,081</b>
Joseph & Anna Hunter Fund	601	30	(30)	-	12	<b>613</b>
Robert & Margaret Hunter Fund	608	30	(30)	-	12	<b>620</b>
Organ Fund	606	27	-	-	10	<b>643</b>
MacLuckie Bequest	2,665	128	(128)	-	50	<b>2,715</b>
Melville Bequest	61	3	(3)	-	1	<b>62</b>
Mission Fund	46	1	(1)	-	-	<b>46</b>
Monument Fund	318	3	-	-	1	<b>322</b>
	<b>12,868</b>	<b>585</b>	<b>(555)</b>	-	<b>227</b>	<b>13,125</b>
<b>Restricted funds</b>						
Bible Fund (New Members)	398	-	-	-	-	<b>398</b>
Erskine Buildings Fund	178,551	-	(2,091)	-	9,273	<b>185,733</b>
Family Life Centre (restricted)	10,909	29,094	(22,065)	-	-	<b>17,938</b>
Flower Fund	71	-	-	-	-	<b>71</b>
Schüren Fund	373	-	-	-	-	<b>373</b>
Traidcraft	3	-	-	-	-	<b>3</b>
C of S Guild	547	903	(708)	-	-	<b>742</b>
	<b>190,852</b>	<b>29,997</b>	<b>(24,864)</b>	-	<b>9,273</b>	<b>205,258</b>
<b>Unrestricted funds</b>						
Bequest/Reserve Account	62,767	-	-	-	-	<b>62,767</b>
Fabric fund	7,318	7,832	(2,199)	-	-	<b>12,951</b>
General Fund	26,448	202,023	(215,474)	(12,763)	7,647	<b>7,881</b>
Church Café	21,368	11,880	(3,843)	-	-	<b>29,405</b>
Sunday School	-	-	(77)	77	-	<b>-</b>
Fixed Assets	-	-	(3,171)	12,686	-	<b>9,515</b>
Refugee Support	-	-	-	-	-	<b>-</b>
Youth Development	131	-	-	-	-	<b>131</b>
	<b>118,032</b>	<b>221,735</b>	<b>(224,764)</b>	-	<b>7,647</b>	<b>122,650</b>
<b>Total funds</b>	<b>321,752</b>	<b>252,317</b>	<b>(250,183)</b>	-	<b>17,147</b>	<b>341,033</b>

**Falkirk Trinity Church of Scotland  
Year Ended 31 December 2025**

**Notes forming part of the financial statements (continued)**

**15 Movements in Funds (continued)**

Purposes of Endowment Funds

Assistant Ministers Fund	Income from the Assistant Ministers Fund is to be used for payment of salary of assistant minister or for pulpit supply.
Baird Bequest	Income from the Baird Bequest is for use by the Sunday School.
Benevolent Fund	Income from the Benevolent Fund is to be used for Christmas Gifts via Pastoral Care Team
Buchanan Bursary	Income from the Buchanan Bursary is to be used to assist young people in their quest of becoming ministers.
James & Margaret Stewart	Income from the James & Margaret Stewart Bequest can be used at the discretion of Kirk Session.
John & Josephine Christie Fund	Income from the John & Josephine Christie Fund can be used at the discretion of Kirk Session.
Margaret F C Duncanson (S.S.)	Income from the Margaret F C Duncanson (S.S.) Bequest is for use by the Sunday School.
Joseph & Anna Hunter Fund	Income from the Joseph & Anna Hunter Fund is to be used 1/3 for Sunday School, 1/3 for Pastoral Care and 1/3 for General Purposes.
Robert & Margaret Hunter Fund	Income from the Robert & Margaret Hunter Fund is to be used 1/3 for Sunday School, 1/3 for Pastoral Care and 1/3 for General Purposes.
Organ Fund	Income from the Organ Fund is to be used for upkeep of the organ.
MacLuckie Bequest	Income from the MacLuckie Bequest is to be used for Good Work via Pastoral Care Team.
Melville Bequest	Income from the Melville Bequest is to be used to assist in payment of fire insurance on windows.
Mission Fund	Income from the Mission Fund is to be used in support of C of S Mission Work.
Monument Fund	Income from the Monument Fund is to be used to help maintain monument and burial grounds within Parish Church.

Purposes of Restricted Funds

Bible Fund (New Members)	This is a fund to provide Bibles for New members
Erskine Buildings Fund	This holds the capital arising from the sale of the Erskine Manse and Church. According to current Church of Scotland regulations, this can only be spent on major Fabric Expenditure permitted by Presbytery. The income, which can be spent at the discretion of the Kirk Session, is credited to the fabric fund.
Family Life Centre	This fund arises from specific grants and donations which fund a number of our social outreach programmes. It includes Play Therapy, Bereavement Support, Labelled with Love (previously called Uniform Bank and Trinity Feeding Families), Tots and Toddlers, Warm Spaces, Snowdrop Café and The Wanderers. During 2021, the balance on the previously held designated fund for these activities was added to this fund.
Flower Fund	This is a fund to provide flowers for display during services of worship.
Schüren Fund	A number of Falkirk churches are involved in occasional exchange visits with churches in Schüren, Germany. The balance carried forward is available to develop these links further in future.
Traidcraft	This is a trading account for seasonal Traidcraft Pop-Up Shops.
C of S Guild	This covers the Church of Scotland Guild in the town centre (formerly known as Women Together).

# Falkirk Trinity Church of Scotland

## Year Ended 31 December 2025

### Notes forming part of the financial statements (continued)

#### 15 Movements in Funds (continued)

##### Purposes of Designated Funds

Bequest/Reserve Account	Contains the capital and income from unrestricted legacies as well as unrestricted investment income. Can be used at the discretion of Kirk Session
Fabric fund	The Trustees have set aside funds for the maintenance of the church property.
Family Life Centre	The Trustees have established this fund in order to group together a number of our social outreach programmes. These activities are now funded from restricted income, so the balance has been transferred to the restricted fund created for these purposes.
General Fund	Covers all the ordinary income and expenditure of the congregation apart from the items described under the other designated funds.
Church Café	This is a trading account for our Church Café run primarily by volunteers. Their purpose is to provide a point of contact with the community and to generate funds for external charities and the congregation.
Sunday School	This covers the Sunday School (S-Kidz) and associated youth work.
Fixed Assets	Covers the acquisition, depreciation and disposal of fixed assets.
Refugee Support	To provide support to refugee families settling in Falkirk. Initially funded by £500 from church café.
Youth Development	To provide a fund for Youth Station and other youth activities initially funded by £400 from church café and individual donations.

**Falkirk Trinity Church of Scotland  
Year Ended 31 December 2025**

**Notes forming part of the financial statements (continued)**

**15a Movements in Funds - Prior Year**

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains & Losses	At 31 Dec 2024 £
<b>Endowment funds</b>						
Assistant Ministers Fund	1,589	69	(69)	-	(56)	1,533
Baird Bequest	38	2	(2)	-	(1)	37
Benevolent Fund	1,189	36	(36)	-	(29)	1,160
Buchanan Bursary	541	16	(16)	-	(13)	528
James & Margaret Stewart	1,403	56	(56)	-	(45)	1,358
John & Josephine Christie Fund	1,349	54	(54)	-	(43)	1,306
Margaret F C Duncanson (S.S.)	2,114	90	(90)	-	(73)	2,041
Joseph & Anna Hunter Fund	623	27	(27)	-	(22)	601
Robert & Margaret Hunter Fund	630	27	(27)	-	(22)	608
Organ Fund	601	24	-	-	(19)	606
MacLuckie Bequest	2,756	113	(113)	-	(91)	2,665
Melville Bequest	63	3	(3)	-	(2)	61
Mission Fund	47	1	(1)	-	(1)	46
Monument Fund	317	3	-	-	(2)	318
	<b>13,260</b>	<b>521</b>	<b>(494)</b>	<b>-</b>	<b>(419)</b>	<b>12,868</b>
<b>Restricted funds</b>						
Bible Fund (New Members)	398	-	-	-	-	398
Erskine Buildings Fund	172,564	-	(4,452)	-	10,439	178,551
Family Life Centre (restricted)	11,342	16,401	(16,834)	-	-	10,909
Flower Fund	71	-	-	-	-	71
Schüren Fund	373	-	-	-	-	373
Traidcraft	3	-	-	-	-	3
C of S Guild	460	565	(478)	-	-	547
	<b>185,211</b>	<b>16,966</b>	<b>(21,764)</b>	<b>-</b>	<b>10,439</b>	<b>190,852</b>
<b>Unrestricted funds</b>						
Bequest/Reserve Account	62,767	-	-	-	-	62,767
Fabric fund	-	9,863	(6,219)	-	3,674	7,318
General Fund	29,570	203,492	(207,126)	(248)	760	26,448
Church Café	14,087	10,479	(3,198)	-	-	21,368
Sunday School	-	-	(248)	248	-	-
Fixed Assets	-	-	-	-	-	-
Refugee Support	303	-	(303)	-	-	-
Youth Development	131	-	-	-	-	131
	<b>106,858</b>	<b>223,834</b>	<b>(217,094)</b>	<b>-</b>	<b>4,434</b>	<b>118,032</b>
<b>Total funds</b>	<b>305,329</b>	<b>241,321</b>	<b>(239,352)</b>	<b>-</b>	<b>14,454</b>	<b>321,752</b>

**Falkirk Trinity Church of Scotland**  
**Year Ended 31 December 2025**

**Notes forming part of the financial statements (continued)**

**16 Funds Raised for Third Parties**

In addition to voluntary income shown in note 1, donations and income from events were received for the following charities during the year:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Christian Aid (note a)	<b>3,153</b>	2,766
Water Aid (note b)	<b>614</b>	452
Shelter (note c)	<b>298</b>	1,007
Falkirk Foodbank (note c)	<b>100</b>	162
Mary's Meals (note c)	-	1,193
Church of Scotland (Moderator's Challenge) (note d)	-	245
Boys' Brigade Scotland (note e)	-	806
	<u><b>4,165</b></u>	<u><b>6,631</b></u>

All of the above amounts were distributed to the recipient organisations during the year.

**Notes**

- Note a This was the result of fundraising during Christian Aid Week
- Note b This was the proceeds of jewellery sales along with other donations
- Note c Proceeds of retiring collections
- Note d This was the proceeds of donations arising from the Moderator's Challenge
- Note e Proceeds of a collection taken at the funeral of church member with close links to the BB

## APPENDIX

### Funds held by the Church of Scotland General Trustees for the benefit of the congregation

#### 221352 Falkirk Trinity

##### *Consolidated Fabric Fund*

	£
<b>CAPITAL ACCOUNT</b>	
Credit balances held at 31 December at cost	- _____
Market values of balances at 31 December	- _____
<b>REVENUE ACCOUNT</b>	
Debit balance at 31 December	- _____
<b>TEMPORARY ACCOUNT</b>	
Debit balance at 31 December	(31) _____
<b>EXPENDABLE</b>	
Credit balances held at 31 December at cost	- _____
Market values of balances at 31 December	- _____
<b>PERMANENT ENDOWMENT</b>	
Credit balances held at 31 December at cost	- _____
Market value of balances at 31 December	- _____