

Registered Charity Number: SC054160

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

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

LEGAL AND ADMINISTRATIVE INFORMATION

Charity name	ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)
Charity number	SC054160
Principal address	Long Walk Road Aberdeen AB16 5QQ
Denominational address	Copperfield House Culloden Road Westhill Inverness IV2 5BP
Denominational Charity number	SC030976
Trustees	The Trustees comprise all active members of the Deacons' Court. The membership is listed within their report on Page 4.
Independent examiner	Rhona Wilson, BA, FCCA MacKenzie Kerr Limited Chartered Accountants Redwood 19 Culduthel Road Inverness IV2 4AA
Church address	Long Walk Road Aberdeen AB16 5QQ
Church website	www.grcaberdeen.org.uk
Church email	info@grcaberdeen.org.uk
Bankers	Royal Bank of Scotland 43 Comely Bank Edinburgh EH4 1AF

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2025

The Trustees have pleasure in presenting their Report along with the Financial Statements of the charity for the period ended 31 December 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVE AND ACTIVITIES

Affiliation, objectives and aims

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

Significant objectives and activities

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

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

Details regarding the congregation's Church situated at Long Walk Road, Aberdeen AB16 5QQ is outlined in Note 4 to the Financial Statements. To facilitate its objectives and aims the Trustees ensure the regular maintenance and upkeep of its property.

The Trustees are committed to ensure that the objectives outlined in the Safeguarding Statement & Procedure Policy Document are complied with along with the appointment of a local Safeguarding Officer to ensure the wellbeing and protection of those who participate in church activities including children and vulnerable adults.

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

Donations policy

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

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2025

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Throughout the period the Aberdeen Free Church (Continuing) congregation carried out various activities in pursuit of its stated aims and objectives referred to on page 2 including:

- holding public worship on the Lord's Day,
- conducting Mid-week Prayer Meetings,
- conducting Sabbath Schools,
- holding Congregational Fellowships and Bible studies,
- conducting Evangelistic Outreach and tract distribution,
- recording Worship Services and making these available to the house-bound and the wider church via Zoom,
- endeavouring to provide spiritual care and social support for the elderly, the sick and those who are confined within their own homes,
- updating the Church Website to provide church members and the general public with information regarding intimations, news and audio sermons.

During the period the Deacons' Court granted the use of certain areas of the Church building to Melville Knox Christian School Aberdeen to facilitate it in its provision of Christian Education.

FINANCIAL REVIEW

Results for the period

The financial position of the congregation is reflected in the Financial Statements for the period as set out on pages 7 to 13 of this Report. The Trustees acknowledge their gratitude and thankfulness to the Lord who has graciously blessed us as a congregation in maintaining and upholding His Cause among us throughout the period. Thanks and appreciation is extended to our members and adherents for their faithful support and generous contributions towards the temporal needs of the congregation.

Principal funding sources

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

Reserves policy

It is the policy of the Trustees to maintain the unrestricted funds at a level to meet ongoing expenditure requirements throughout the period. The Unrestricted General Funds at 31 December 2025 amounted to £298,611 and is assessed as providing adequate funding to meet the ongoing work of the Church.

Total reserves, including balances on restricted funds amounted to £349,221.

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2025

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

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

Structure

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

Rev T J McGlynn	(Minister, Clerk to the Kirk Session and Deacons' Court)
Rev H J T Woods (appointed 14 October 2025)	(Assessor Elder)
Mr L McCallum (appointed 14 October 2025)	(Assessor Elder)
Mr D MacDonald	(Deacon)
Mr M McPhee	(Deacon)

Congregational Trustees

For holding property - Messrs A Watt and D MacDonald.

Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). The communicant membership of the congregation must be involved in the process of election. Proposed new Trustees must have the support of the majority of the communicant membership in order to be elected. The person(s) elected must be adjudged by the existing Trustees to be fit for the office of Trustee and be conversant with the Church's ethos, aims and objectives as well as its day-to-day operations.

As part of their induction programme new Trustees are required to undertake training to ensure awareness and understanding of:

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

Risk management

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

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

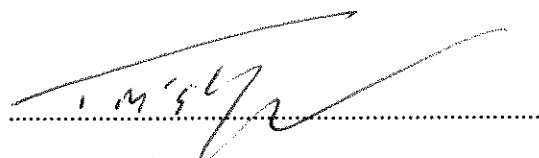
The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Approved by order of the Board of Trustees on 11th February 2026 and signed on its behalf by:


.....


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Moderator

PRINTED NAME

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

**INDEPENDENT EXAMINERS REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

I report on the financial statements for the period ended 31 December 2025 set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements 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 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations;
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Rhona Wilson, BA, FCCA

MacKenzie Kerr Limited
Chartered Accountants
Redwood
19 Culduthel Road
Inverness
IV2 4AA

Date: 16th February 2026

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

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

	Notes	Unrestricted Funds	Restricted Funds	17/04 - 31/12/2025 Total
		£	£	£
INCOME FROM:				
Donations	2	332,456	52,298	384,754
Total		332,456	52,298	384,754
EXPENDITURE ON:				
Charitable activities				
General Activities	3	33,845	1,688	35,533
Total		33,845	1,688	35,533
NET INCOME/(EXPENDITURE)		298,611	50,610	349,221
Net movement in Funds		298,611	50,610	349,221
RECONCILIATION OF FUNDS				
Total funds brought forward		0	0	0
TOTAL FUNDS CARRIED FORWARD	7	298,611	50,610	349,221

The notes form part of these financial statements

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

BALANCE SHEET

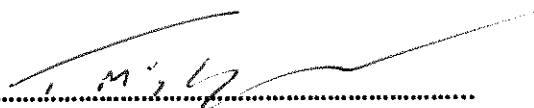
as at 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total £
FIXED ASSETS				
Tangible assets	4	291,814	0	291,814
CURRENT ASSETS				
Cash at bank		8,851	50,610	59,461
		300,665	50,610	351,275
CREDITORS				
Amounts falling due within one year	6	2,054	0	2,054
NET CURRENT ASSETS		298,611	50,610	349,221
FUNDS				
Unrestricted Funds				298,611
Restricted Funds				50,610
TOTAL FUNDS	7			349,221

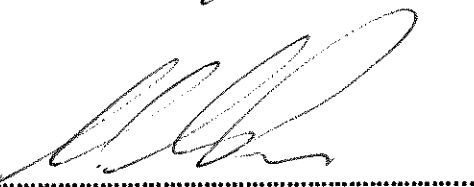
The financial statements were approved by the Board of Trustees on
and signed on its behalf by:

11th

February 2026



Trustee



Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Functional Currency

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

Going Concern

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

Charitable Status

Aberdeen Free Church of Scotland (Continuing) was granted charitable status on 17 April 2025. Income and expenditure has been recorded in the Statement of Financial Activities ("SoFA") from 17 April 2025 to 31 December 2025.

Income

All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. When income is received in advance of a performance or other specified service, or in advance of the specific period to which it relates, it is deferred until the charity is entitled to that income.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

Charitable Activities

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

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES (continued)

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset costing in excess of £250 over its estimated useful life.

Church Furniture & Fittings	25% straight line
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Taxation

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

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

Fund Accounting

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

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

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

2 DONATIONS	17/04 - 31/12/2025		
	Unrestricted	Restricted	Total
	£	£	£
Assets donated to new charity	304,695	47,538	352,233
Door Collection	3,255	60	3,315
Freewill Offering	19,780	0	19,780
Gift Aid Tax Reclaim	4,601	0	4,601
Buildings: Fabric Fund collection (Local)	0	3,020	3,020
Donations - Special collections	0	1,680	1,680
Other income	125	0	125
	332,456	52,298	384,754
3 CHARITABLE EXPENSES - GENERAL			
Denominational Expenses	21,050	0	21,050
Property Expenses	9,486	0	9,486
Congregational Expenses	1,702	0	1,702
Finance & Administrative Expenses	1,517	8	1,525
Donations - Special collections (Note 5)	90	1,680	1,770
	33,845	1,688	35,533

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2025

3 CHARITABLE EXPENSES - GENERAL (Continued - detailed analysis)

	Denominational Expenses	Property Expenses	Congregational Expenses	Finance & Admin Expenses	17/04 - 31/12/2025 Total
	£	£	£	£	£
Remittances to Central Funds	21,050	0	0	0	21,050
Assembly & Presbytery Expenses	0	0	0	0	0
Repairs & Maintenance Costs	0	2,698	0	0	2,698
Gas, Electricity & Water charges	0	3,570	0	0	3,570
Insurance	0	556	0	0	556
Website Outlays	0	297	0	0	297
Council Tax Reimbursement	0	2,365	0	0	2,365
Supply Costs - preaching & travel	0	0	1,179	0	1,179
Communion Expenses	0	0	154	0	154
Sabbath School Expenses	0	0	101	0	101
Publications & Literature	0	0	168	0	168
Donations	0	0	1,770	0	1,770
Other Expenditure	0	0	100	0	100
Professional Fees	0	0	0	1,500	1,500
Bank Charges	0	0	0	25	25
	21,050	9,486	3,472	1,525	35,533
Analysis by Fund					
Unrestricted Funds	21,050	9,486	1,792	1,517	33,845
Restricted Funds	0	0	1,680	8	1,688
	21,050	9,486	3,472	1,525	35,533

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2025

4 TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures & Fittings	Total
	£	£	£
COST			
At 17 April 2025	0	0	0
Additions	291,500	314	291,814
At 31 December 2025	291,500	314	291,814
DEPRECIATION			
At 17 April 2025	0	0	0
Charge for year	0	0	0
At 31 December 2025	0	0	0
NET BOOK VALUE			
At 31 December 2025	291,500	314	291,814

Church Building

The church building, purchased on 24 February 2017, is stated at purchase cost. This building was donated to the new charity following registration on 17 April 2025. No depreciation is charged on Freehold Property.

Fixtures and fittings for the church building which cost £250 or more are capitalised initially and depreciated at 25% per annum with depreciation commencing the month following purchase.

Congregational Manse

At the present time, the congregation does not own a Manse. The minister uses his own home as a Manse. It is the intention of the Trustees to purchase a congregational Manse in the future.

5 DONATIONS

The total donations made during the year were as follows:

	£
Trinitarian Bible Society	300
Sri Lanka Protestant Reformed Mission	1,470
	<u>1,770</u>
Geographical Allocation	
National	300
Overseas	1,470
	<u>1,770</u>

ABERDEEN FREE CHURCH OF SCOTLAND (CONTINUING)

NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE PERIOD ENDED 31 DECEMBER 2025**

6 CREDITORS	Unrestricted	Restricted	Total
	£	£	£
Amounts falling due within one year:			
Accruals	2,054		2,054
TOTAL CREDITORS	2,054	0	2,054

7 MOVEMENT IN FUNDS	At 17 April 25	Net movement in Funds	Transfers between Funds	At 31 Dec 25
	£	£	£	£
Unrestricted Funds				
Property & General Funds	0	298,611	0	298,611
	0	0	0	0
	0	298,611	0	298,611
Restricted Fund				
Fabric Fund Account	0	50,610	0	50,610
	0	50,610	0	50,610
TOTAL FUNDS	0	349,221	0	349,221

8 EXPLANATION OF FUNDS

Unrestricted Funds

Property and General Bank Accounts are unrestricted funds which the Trustees are free to use in accordance with the charitable objects.

Restricted Fund

The Fabric Fund Bank Account represents donations received towards the repair and maintenance of the Church building and also the purchase and maintenance of a Congregational Manse in the future.

9 TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees remuneration for services rendered. The Deacons' Court reimbursed 75% of the council tax charge incurred by Rev McGlynn for the use of his own home as a manse.

During the period, no expenses were incurred on behalf of Rev. McGlynn in his capacity as Minister of the Church.

10 RELATED PARTIES DISCLOSURES

There were no related party transactions during the period.