



Abbeygreen Free Church of Scotland

Trustees' Report and Financial Statements
For the Year Ended 31 December 2025

Contents of the Financial Statements

Year Ended 31 December 2025

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Church Information

Trustees

A list of active Trustees during 2025 is provided in the Trustees' Report on Page 5.

Address of Charity

Abbeygreen Free Church of Scotland
6 Abbeygreen
Lesmahagow
ML11 0DB

Website: www.abbeygreen.org.uk

Treasurer

Mrs Wendy Russell
2 Cairncross Crescent
Lesmahagow
Lanarkshire
ML11 0PR

Bankers

Virgin Money
43 Hamilton Road
Motherwell
ML1 3DD

Solicitors

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

Independent Examiner

Mrs Michelle Wailes (FCA)
Fellow of the Institute of Chartered Accountants
19 Wellburn Lane
Lesmahagow
Lanarkshire
ML11 0FP

Report of the Trustees

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

Status of Charity and Governing Document

Abbeygreen Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC050191).

Aims and Affiliation

Abbeygreen Free Church of Scotland is a congregation of the Free Church of Scotland working towards the common aims set out below. It is 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 document is available on request from the Free Church of Scotland, 15 North Bank St., The Mound, Edinburgh, EH1 2LS.

The Free Church of Scotland currently has over 100 congregations in Scotland, as well as one in London and four in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a seminary in Edinburgh for the training of ministers and other Christian workers and sustains an extensive missionary programme relative to the size of the church. The principal activity of the Church is the conduct of public worship and associated matters in the context of local congregations.

Dating from 1843 but with its roots in the Reformation, the Free Church of Scotland owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other Reformed churches of Jesus Christ throughout the world and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and, therefore, derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

The congregation is authorised by the Church to have a minister paid from central funds of the Church.

The church sanctuary, halls and manse which are occupied by Abbeygreen Free Church of Scotland, are made available by Abbeygreen Ministries Trust (Scottish Charity SC049960) via a lease agreement.

Trustees and Office Bearers

The congregation is governed and administered by elected office bearers (all volunteers) and its minister. The Kirk Session, being the minister and elected elders, has responsibility for spiritual oversight, while the Finance Committee, composed of Kirk

Session members plus elected supplementary members, oversees financial and property matters. Under Charity Law, the Finance Committee are deemed to be the trustees of the congregation as those with responsibility for day-to-day management and control. This is distinct from the role of property (congregational) trustees who are responsible only for holding property in trust.

The post of minister has remained vacant during 2025, and since January 2023. The Free Church appointed Interim Moderator, the Rev Norman Mackay continued to support the Kirk Session and Congregation throughout this year, and the Vacancy Committee continues to oversee the search for a new minister.

The members of the **Kirk Session** (the Trustees) and the **Finance Committee** (elected members) who served during the year were as follows: -

Kirk Session

Elders	Admitted	Resigned
Mr Campbell Cowie	1 Aug 2020	
Mr Richard Graham	1 Aug 2020	
Mr Alasdair Hynd	1 Aug 2020	
Mr Alan Martin (Snr)	1 Aug 2020	
Dr Richard Martin	1 Aug 2020	
Mr Alex McPhee	1 Aug 2020	
Mr Nathan Purton	26 Jun 2022	
Mr Kenneth Shaw	1 Aug 2020	

Finance Committee	Admitted	Resigned
Sandra Hillan	1 Aug 2020	
Gail Martin	1 Aug 2020	
Marion McBain	1 Aug 2020	
Pat McBain	1 Aug 2020	22 nd May 2025
Sandra Miller	1 Aug 2020	
Shona Brown	1 Aug 2020	
Craig Marshall	1 Aug 2020	
Wendy Russell	1 Aug 2020	
Eleanor Blackwood	10 May 2022	
Andrew Martin	3 Oct 2022	
Helen Fleming	19 Nov 2025	

Principal Office-Bearers

Minister:	<i>Vacant Position</i>
Interim Moderator:	Rev Norman Mackay
Session Clerk:	Mr Alex McPhee
Clerk to the Finance Committee:	Mrs Marion McBain
Church Treasurer:	Mrs Wendy Russell

Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Finance Committee Members). Any election process must involve the communicant membership of the congregation. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the Church for some time in various roles and would be familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities as well as the responsibilities of their office within the congregation as elder or Finance Committee Member. The previous minister, Rev David Carmichael stepped down from the Kirk Session following his retirement at the end of January 2023.

Activities and Achievements

During the year, the congregation met regularly for public worship and carried out various activities in pursuit of the above stated aims. The congregation continued its commitment to support the Free Church of Scotland denomination both spiritually and financially. Highlights, events and developments of note in the year include the following:

Church Organisations

The nurture of our children and young people in the Christian faith is vital to the health and future of our church and is much covered in prayer by our congregation.

Our crèche provides care for several infants, allowing parents to attend morning worship. Our Sunday School, (for ages 3 - P7) is in a healthy condition, and we also have a good Bible Class (S1 & S2). These groups met on a weekly basis to offer Christian Education to children of all ages and focus on the same Bible teaching each week, at an age-appropriate level, to help their Christian development. Each month our children learn a new "hymn of the month" – usually an older Christian Hymn – to help maintain the connection between the worship which takes place in our Sunday School and in the Church service.

The Youth Fellowship (14 and over) is very well attended and provides a structured programme of in-depth Bible study and teaching, as well as promoting fellowship and friendship among our young people. It continues to be full of very fine young people who are a credit to themselves, their families and our church and it is a group that contributes much to the life of our congregation. The Youth Fellowship enjoys good leadership from a leading elder and his wife, and an excellent committee of Christian young people.

The Girls' Brigade takes place on Tuesday evenings for girls from Primary 1 to Secondary 6, with the older girls having opportunities of leadership training and service to church and community. The Girls' Brigade is a worldwide Christian organisation for girls and women whose aim it is to help and encourage girls to a Christian commitment. Girls' Brigade is very often the only contact that some girls have with the Church, which

provides opportunities to make contact with the wider family through special events and services, all of these opening up avenues to reach young people for Christ.

Our Choir continues to lead our congregation in song, with a blend of young and mature voices, supporting the worship of our congregation on a week-by-week basis.

Our weekly ladies Bible study groups provide several opportunities during the course of a week for Bible study and prayer. These groups are well attended and a great encouragement to the women in our congregation.

The Tuesday Fellowship meets each Tuesday morning and provides opportunity for fellowship to those available during daytime. This is an informal gathering with chat over tea and coffee and the showing of a short devotional video towards the end of the meeting. The Tuesday Fellowship has proven to be popular and greatly appreciated by those who are able to attend.

Each of these organisations benefits from fine leadership of a most committed kind. The Kirk Session exercises oversight of all of our organisations, with many of our Elders playing an important, vital and active role in many of these groups.

Outreach

Special events are regularly organised to reach out to people in our community with an invitation to come and join in the fellowship life of our church. The Ark, our very popular Mother and Toddlers Group, continues to prove attractive to parents in our village evidenced by the fact that there is often a waiting list for membership. The Ark meets important community needs and there is nothing quite like it in the village. While similar local groups seem to struggle for survival, the Ark continues to flourish. We know that it enjoys the informal support and commendation of local midwives.

The Youth Club continues to play a vital outreach role to the children of our village and has seen good numbers continuing to attend throughout the year. It continues to be run by a group of committed Christian volunteer leaders and led by two of our elders.

Our annual Summer Club is always a popular event in the life of our community. Each year it draws amazingly large numbers of children every night of the week that precedes the recommencing of school after the summer break. It remains a fact that the experience of our Summer Club has become a rite of passage for many children in our village with former attendees now being parents themselves who bring or send their own children to the Club. The Summer Club has a leadership and volunteer team that numbers approximately 60 people in size, led by three of our elders, and is a major event in the life of our church.

The Elders Christmas quiz night takes place each December and allows members of the congregation to invite their friends and family to an evening where they can have fun with a first-class general knowledge multimedia quiz, enjoy a fantastic supper while also having the opportunity to listen to a Christmas Gospel message from an invited speaker.

Our congregation continues to support several external Christian organisations. Our former minister, Rev D.S. Carmichael, remains a member of the congregation as *minister emeritus* and continues as Chair of the Scottish Reformed Conference, held annually at Hamilton College School in May. Approximately 500 Christians from all around Scotland gather to hear the preaching of God's word from two nationally or internationally renowned speakers, as well as enjoying evangelical Christian fellowship. The organising of this conference is largely supported by members of the Abbeygreen congregation. We continue to support the work of the missionary organisation UFM Worldwide. In particular, we support two missionaries in France and Spain as well as supporting and helping the organisation of the UFM Scottish Rally held in April each year.

As always, we remain thankful to God that we continue to enjoy the supply of spiritually keen people who are always ready and willing to volunteer to give service to our Lord and his church. This is in response to the committed and faithful preaching of the Word of God, which nurtures our faith, promotes fellowship, encourages service and inspires and directs our evangelistic outreach efforts. We also remain committed to promoting the practice of individual and collective prayer, believing that God answers the prayers of his people in accordance with his sovereign purposes. We can testify that as we have sought to be a faithful people, the Lord has once again met all of our spiritual and temporal needs. As a congregation we count it a privilege to live under the directing rule and blessing of God, and we are thankful to Him for His provision.

Financial Review

Results for the year

We have made an overall deficit of £25,792 in this year (this is made up of a deficit of £26,209 for the general reserve fund and a small surplus of £417 for the organisations). As a result of this deficit, the church held unrestricted funds amounting to £109,974 at the year end. That consisted of a general reserve fund amounting to £103,143 designated funds of £6,641 and a small additional fund held at the year-end for 3rd parties which was £190.

The deficit is a result of 2 main factors. There was an overall reduction in gift aid eligible income, which also impacted the level of tax able to be claimed back. Whilst vacant we have continued to pay the full fixed ministry costs to FCoS, however this year we have been able to claim back from FCoS pulpit supply costs for our Sunday services whilst we have remained vacant. There has also been an increase in our building lease cost, which are now comparable with market rates for accommodation required by an organisation of our size with the associated range of activities.

The Trustees are satisfied with the levels of reserves retained, noting that known expenditure can be covered with additional monies held for forward planning.

On behalf of the Trustees

Name	Title	Signature
Alexander McPhee	Session Clerk	<i>Alexander McPhee</i>
Richard Martin	Elder	<i>Richard Martin</i>
Date of Signing		<i>19/05/2026</i>

Report of the Independent Examiners to the Trustees
for the year ended 31 December 2025

I report on the accounts of the church for the year ended 31 December 2025 which are set out on pages 10 to 15.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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. 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 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 Examiners' 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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: Michelle Wailes

Qualification: Fellow of the Institute of Chartered Accountants in England and Wales

Address: 19 Wellburn Lane, Lesmahagow

Date:

A Receipts and Payments Accounts
For the year ended 31 December 2025

1

Income	Unrestricted Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total Funds 2025
Offerings	108,100	-	-	108,100
Gift Aid	24,942	-	-	24,942
Grants	-	-	-	-
Trading Reciepts	-	-	-	-
Sunday School	-	906	-	906
Pulpit Supply Claim	12,900	-	-	12,900
Organisations	-	9,877	-	9,877
Total Income	145,942	10,783	-	156,725

Total Funds 2024
118,243
31,509
-
-
620
-
12,290
162,662

2

Expenditure	Unrestricted Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Raising funds					
Offering Envelopes	- 104	-	-	- 104	- 104
Charitable Activities					
Ministries and Mission Allocation	- 85,311	-	-	- 85,311	- 84,596
Presbytery Dues	- 1,721	-	-	- 1,721	- 2,357
Minister's Expenses	-	-	-	-	-
Pulpit Supply	- 9,759	-	-	- 9,759	- 8,834
Council Tax	- 3,088	-	-	- 3,088	- 2,896
Property Lease	- 22,426	-	-	- 22,426	- 4,018
Other Buildings Costs	- 28,211	-	-	- 28,211	- 32,004
Church Officer	- 2,070	-	-	- 2,070	- 2,070
Organ & Music	- 3,652	-	-	- 3,652	- 3,445
Computer and Sound System	- 1,246	-	-	- 1,246	- 1,664
Donations to Church Orgs	- 4,501	-	-	- 4,501	- 2,509
Sunday School		- 2,749	-	- 2,749	- 3,016
Other Expenses	- 8,219	- 9,460	-	- 17,679	- 23,097
Total Expenditure	- 170,308	- 12,209	-	- 182,517	- 170,611
Surplus/deficit for the year before transfers	- 24,366	- 1,426	-	- 25,792	- 7,949
Transfers	- 1,843	1,843	-	-	-
Total funds carried forwards	- 26,209	417	-	- 25,792	- 7,949

B	Statement of Balances	2025			
		Opening Balance	Incoming Resources	Resources Expended	Closing Balances
1	Bank and Cash in hand Church Funds	135,576	156,725	- 182,517	109,784
	Bank and Cash in hand held for 3rd Parties	127	4,292	- 4,229	190
		135,704			109,974

Represented by:

Unrestricted funds	2025				
	Opening Balance	Incoming Resources	Resources Expended	General Fund Transfers	Closing Balances
General Fund	129,351	145,942	- 170,308	- 1,843	103,143

Designated Funds	2025				
	Opening Balance	Incoming Resources	Resources Expended	General Fund Transfer	Closing Balances
Sunday School	0	906	- 2,749	1,843	0
Midweek	587	1,491	- 476	-	1,602
Ark	958	1,621	- 1,262	-	1,317
Youth Fellowship	1,462	3,575	- 4,054	-	983
Youth Club	1,201	731	- 976	-	956
Girls Brigade	2,016	2,459	- 2,692	-	1,783
Designated Funds Total	6,225	10,783	- 12,209	1,843	6,641

Total Funds	135,577	156,725	- 182,517	-	109,784
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Held for 3rd parties	127	4,292	- 4,229	-	190
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Total	135,704	161,017	- 186,746	-	109,974
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2024			
Opening Balance	Incoming Resources	Resources Expended	Closing Balances
143,525	162,662	- 170,611	135,576
1,021	3,554	- 4,448	127
144,547			135,704

2024				
Opening Balance	Incoming Resources	Resources Expended	General Fund Transfer	Closing Balances
135,131	149,752	- 153,136	- 2,396	129,351

2024				
Opening Balance	Incoming Resources	Resources Expended	General Fund Transfer	Closing Balances
-	620	- 3,016	2,396	0
2,959	1,655	- 4,026	-	587
554	1,448	- 1,044	-	958
1,800	6,264	- 6,602	-	1,462
992	1,006	- 797	-	1,201
2,090	1,917	- 1,991	-	2,016
- 8,395	12,909	- 17,475	2,396	6,225

- 143,526	162,662	- 170,611	-	135,576
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1,021	3,253	- 4,448	301	127
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144,547	165,915	- 175,059	301	135,704
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2 Statement of Assets as at 31 December 2025

Abbeygreen Free Church of Scotland did not hold any additional assets at 31 December 2025

3 Statement of Liabilities as at 31 December 2025

Special Collections

AFCoS support a number of missionaries and intermittenment collections are made throughout the year towards this support. The Church do not exercise any discretion in collection of these donations and simply pass them onto the relevant body. Therefore they are not included within the receipts and payments accounts and no gift aid is claimed in respect of them. Any funds not passed over before the year end are within the general fund Bank Account and noted here as a liability.

Other Funds	2025				
	Opening Balance	Incoming Resources	Funds passed over	Donation from General Fund	Amounts held at 31 December 2025
Catherine	- 0	525	- 960	435	0
Hartiel	-	1,155	- 965	-	190
Compassion UK	- 0	70	- 1,008	938	0
Rose of Sharon Ministries	-	866	- 866	-	-
Fellowship Events	127	303	- 430	-	0
Total	127	2,919	- 4,229	1,373	190

2024				
Opening Balance	Incoming Resources	Funds passed over	Donation from General Fund	Amounts held at 31 December 2024
225	771	- 1,116	120	- 0
225	975	- 1,200	-	-
571	256	- 1,008	181	- 0
-	1,124	- 1,124	-	-
-	127	-	-	127
1,021	3,253	- 4,449	301	127

C Notes to the Financial Statements
For the year ended 31 December 2025

1 Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Free Church Guidance.

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Receipts and Payments account

For the purpose of the Receipts and Payments account as shown on page 11, funds are defined as follows:

Unrestricted funds comprise of income received for the objects of the church without further specified purpose and are available as general funds

Designated funds comprise of income specified by the trustees for a particular purpose, within the stated charitable objectives of the church.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

Abbeygreen Free Church of Scotland does not currently hold Restricted Funds.

2 Trustee Remuneration

£3,300 was paid to the Interim Moderator to provide Pulpit Supply during 2025

3 Trustees Expenses	2025	2024
Travelling Expenses	255	1,191
Telephone / Internet Accounts	-	-
Other (energy costs)	-	-
Total	255	1,191

Travelling expenses are in relation to the vacancy committee, paid to N Mackay.

4 Transactions with trustees and connected persons

The following payments were approved by the Trustees:

Mr Luke Martin was paid a total of £2,070 in his role as Church Cleaner.

Mrs Alison Shaw was paid a total of £1,400 for her role as Church Organist.

Mrs Suzanne Graham was paid a total of £500 for her role as Church Pianist.

Mr Andrew Martin was paid a total of £360 for his role as the Sunday School Pianist.

Abbeygreen Free Church of Scotland (AFCoS) has a very close relationship with Abbeygreen Ministries Trust (AMT), the two charities are subject to common control. AFCoS have a license agreement with AMT which covers the terms of the use of the buildings.

The following table is a summary of transactions:

Transactions	2025	2024
Property Lease	22,426	4,018