REGISTERED CHARITY NUMBER: SC038182

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Rogart Free Church of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Rogart Free Church of Scotland

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for the Year Ended 31 December 2025

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Rogart Free Church of Scotland

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Rogart Free Church of Scotland is a congregation of the National Free Church of Scotland working towards the common aims set out above. It is a Presbyterian Church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. There is an explanatory document which explains the origins of the Church and which gives historical background to the Church coming into being in 1843 and lists documents in which are embodied its constitution.

The congregation is within the Northern Presbytery.

The church building and the manse are the property of the congregation and are held in trust by locally elected property (or congregational) trustees under the Church's Model Trust Deed.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the congregation met regularly for public worship and carried out various activities in pursuit of the above stated aims.

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain reserves sufficient to cover ongoing costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rogart Free Church of Scotland is established by constitution.

Recruitment and appointment of new trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new trustees (elders and deacons). 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 elders or deacons.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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 Deacons' Court/Finance Committee, composed of Kirk Session members plus elected deacons, oversees financial and property matters. Under charity law, the Deacons' Court 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 members of the Deacons' Court/Finance Committee (the Trustees) who served during the year were as follows:

Deacons' Court

Interim Moderator:
Rev J Mann

Assessor Elders:
Rev W Paterson
Mr J Garvie

Congregational Trustees (for holding property)
Mr R Ross

Wider network

The Free Church of Scotland currently has over one hundred congregations in Scotland, as well as two in London and five in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a full-time degree-awarding college in the heart of Edinburgh for the training of ministers and other Christian workers and sustains an extensive missionary programme relative to the size of the church.

Dating from 1843 but with its roots in the Reformation, it 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC038182

Principal address

Beannach
Lairg
Sutherland
IV27 4DQ

Rogart Free Church of Scotland

Report of the Trustees
for the Year Ended 31 December 2025

Trustees
Rev John Mann
Rev William Paterson
Mr John Garvie

Trustees for holding Property
Mr Raymond Ross

Independent Examiner
Marcus D MacIver CA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 25 September 2026 and signed on its behalf by:



Rev J T Mann - Trustee

Independent Examiner's Report to the Trustees of
Rogart Free Church of Scotland

I report on the accounts for the year ended 31 December 2025 set out on pages six to twelve.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was 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 seeking explanations from you as 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 Report to the Trustees of
Rogart Free Church of Scotland

Independent examiner's statement
In connection with 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 to 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 accounts to be reached.



Marcus D MacIver CA
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

25 September 2026

Rogart Free Church of Scotland

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,692	-	1,692	4,559
Investment income	2	4,200	-	4,200	4,200
Total		5,892	-	5,892	8,759
EXPENDITURE ON					
Raising funds		-	-	-	1,414
Charitable activities					
Church		4,588	-	4,588	6,427
Fabric fund		12,771	-	12,771	1,817
Total		17,359	-	17,359	9,658
NET INCOME/(EXPENDITURE)		(11,467)	-	(11,467)	(899)
RECONCILIATION OF FUNDS					
Total funds brought forward		29,411	7,074	36,485	37,384
TOTAL FUNDS CARRIED FORWARD		17,944	7,074	25,018	36,485

The notes form part of these financial statements

Rogart Free Church of Scotland

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
CURRENT ASSETS					
Cash at bank		22,049	7,074	29,123	44,587
CREDITORS					
Amounts falling due within one year	5	(4,105)	-	(4,105)	(8,102)
NET CURRENT ASSETS		17,944	7,074	25,018	36,485
TOTAL ASSETS LESS CURRENT LIABILITIES		17,944	7,074	25,018	36,485
NET ASSETS		17,944	7,074	25,018	36,485
FUNDS	6				
Unrestricted funds				17,944	29,411
Restricted funds				7,074	7,074
TOTAL FUNDS				25,018	36,485

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2026 and were signed on its behalf by:

J T Mann - Trustee

The notes form part of these financial statements

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.

The accounts are prepared on a receipts and payments basis.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Within Unrestricted funds there are "Designated" funds which have been earmarked by the trustees for particular purposes. The Fabric Fund is designated to be used for the upkeep of the land and property owned by the congregation.

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

The "Campaigners" Account is restricted and can be used by the Campaigners Group supported by the congregation.

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	4,200	4,200

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

	31.12.25	31.12.24
	£	£
Trustees' expenses	-	1,414

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,559	-	4,559
Investment income	4,200	-	4,200
Total	8,759	-	8,759
EXPENDITURE ON			
Raising funds	1,414	-	1,414
Charitable activities			
Church	6,427	-	6,427
Fabric fund	1,817	-	1,817
Total	9,658	-	9,658
NET INCOME/(EXPENDITURE)	(899)	-	(899)
RECONCILIATION OF FUNDS			
Total funds brought forward	30,310	7,074	37,384
TOTAL FUNDS CARRIED FORWARD	29,411	7,074	36,485

continued...

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	4,105	-
Other creditors	-	8,102
	4,105	8,102

6. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	6,976	(3,195)	(2,385)	1,396
Fabric	22,435	(8,272)	2,385	16,548
	29,411	(11,467)	-	17,944
Restricted funds				
Campaigners fund	7,074	-	-	7,074
TOTAL FUNDS	36,485	(11,467)	-	25,018

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,692	(4,887)	(3,195)
Fabric	4,200	(12,472)	(8,272)
	5,892	(17,359)	(11,467)
TOTAL FUNDS	5,892	(17,359)	(11,467)

continued...

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds	30,310	(899)	29,411
Restricted fund			
Campaigners fund	7,074	-	7,074
TOTAL FUNDS	37,384	(899)	36,485

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	8,759	(9,658)	(899)
TOTAL FUNDS	8,759	(9,658)	(899)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds	30,310	(12,366)	-	17,944
Restricted fund				
Campaigners fund	7,074	-	-	7,074
TOTAL FUNDS	37,384	(12,366)	-	25,018

continued...

6. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	14,651	(27,017)	(12,366)
TOTAL FUNDS	14,651	(27,017)	(12,366)

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

8. PROPERTY

The church and land, consisting of church hall, manse, garage and former steading, were valued by SC Mackintosh FRICS on 26 February 2005. A report thereon was produced on 21 March 2005.

The value of property owned is estimated at £1,550,000.

Rogart Free Church of Scotland

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	60	50
Gift aid	-	1
Interest received	-	21
Freewill	720	3,365
Church door	912	1,122
	1,692	4,559
Investment income		
Rents received	4,200	4,200
Total incoming resources	5,892	8,759
EXPENDITURE		
Other trading activities		
Trustees' expenses	-	1,414
Charitable activities		
Rent, rates & insurance	(69)	2,520
Sundries	150	25
Remittance to central funds	1,608	1,560
Pulpit supply	910	1,810
Assembly and presbytery dues	175	122
Magazines	27	90
Repairs and maintenance	12,771	1,517
Sound system	1,487	300
	17,059	7,944
Support costs		
Governance costs		
Accountancy and legal fees	300	300
Total resources expended	17,359	9,658
Net expenditure	(11,467)	(899)

This page does not form part of the statutory financial statements