

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
DOWANVALE FREE CHURCH OF SCOTLAND**

Benham Conway & Co.
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

DOWANVALE FREE CHURCH OF SCOTLAND

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For The Year Ended 31 December 2025

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DOWANVALE 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

The Free Church of Scotland currently has over 100 congregations in Scotland, as well as 1 in London and 5 in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a full time seminary 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.

Dowanvale Free Church of Scotland is a congregation of the 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. The Free Church of Scotland has an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which is embodied the constitution of the Church. The congregation is authorised by the Church to have a Minister, and as of May 2023 an Assistant Minister, paid from the central funds of the Church.

At 31 December 2025 the congregation owned the following properties: Church building at 35 Dowanhill Street, Glasgow and the manse property at 19 Laurel Park, Jordanhill.

The government of the Free Church of Scotland is Presbyterian and the congregation is within the Presbytery of Glasgow & Argyll.

Significant activities

During the year, the Church met regularly for 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 both spiritually and financially.

Grantmaking

The congregation makes grants from its gift income to individuals and organisations whose aims are compatible with the congregation's objectives.

DOWANVALE FREE CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES For The Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Achievements and Performance

During 2025 the Dowanvale congregation met regularly for worship with two services on a Sunday, regular midweek prayer meetings, small group Bible studies and a range of other activities in pursuit of the above stated aims. Grace Church Kilmacolm also met regularly for worship on each Sunday morning along with regular midweek meetings.

The congregation continued as an active supporter of the Free Church of Scotland both spiritually and financially.

Significant highlights, events and developments of note in the year included the following:

- Outreach to the local community continued throughout the year with good connections developed with local families through the 'Top Tots' parent/carer and toddlers' group which continues to be well-attended and receive positive feedback.
- The Partick Pantry (foodbank) also continued throughout the year, offering food and essential supplies to people in need in the local area and providing a safe and welcoming space for tea, coffee and conversation. Good relations have been developed with local businesses and agencies in support of this endeavour, and we are encouraged that some of the Pantry users also join us for Sunday worship.
- The weekly outreach to International Students 'Glasgow International Conversations' was well attended during the year by students from many different nationalities and cultural backgrounds. Meetings explore different aspects of Scottish culture as well as those of the international students and introduce attendees to the Christian faith.
- A regular programme of events for students and young workers in the congregation also continued during the year.
- Our home group Bible Studies met fortnightly during academic term times, with several, well attended groups meeting across the city. These groups provide the opportunity to meet for more informal study of the Bible and a time of prayer while helping to build deeper connections within the congregation.
- We continued to partner with various mission organisations and enjoyed visits from several of these during the year who shared with us about their work across different parts of the world.
- The Sunday Club met weekly during the Sunday morning service and we are thankful for all the children attending weekly along with the volunteers who run both the Sunday Club and the creche.
- The Christianity Explored course was also held again during the year, providing an introduction to the Christian faith. This was well-received by those who attended.
- Various other activities and events were held during the year including our annual Christmas and Community Night and monthly congregational lunches.
- A new, part-time congregational administrator was appointed in autumn 2025, providing invaluable support for all the activities of the Church.
- The project to develop plans for the refurbishment of the Dowanvale building continued throughout 2025. A small project group continues to work with professional advisers to develop an affordable scheme that will meet the project brief to improve access to the building and make better use of the accommodation space.

The trustees offer special thanks to all who have contributed so much to the work of the congregation throughout the year. This includes those who give their time and energy as volunteers with the various ministries noted above. It also includes those who contribute so generously with their finances to the work of the congregation, and those who pray faithfully for all aspects of the work.

FINANCIAL REVIEW

Financial position

The financial statements for the year are set out in pages 6 to 15. The Statement of Financial Activities on page 6 reflects net incoming resources of £41,143 (2024, £6,186).

**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2025**

FINANCIAL REVIEW

Principal funding sources

The congregation receives its funding by way of weekly/monthly offerings and gift aid donations.

Reserves policy

The main commitment against the congregation's general fund is its financial contribution to the funds of the Free Church of Scotland. The unrestricted funds were assessed as providing a sufficient balance to meet on-going opening commitments in the new year.

Total reserves, including balances on restricted funds but excluding the book value of fixed assets amounted to £808,081 (2024, £766,318).

FUTURE PLANS

The primary activity of Dowanvale will continue to be our services of worship. We will also continue to develop our network of small groups across the city for Bible study, prayer and fellowship, and plan to maintain all the other ministries in which we are currently engaged.

In the coming year, we intend to work with the Free Church Mission Board and with the Glasgow and Argyll Presbytery to develop plans for a new church plant in Paisley. We will also continue to support the work in Grace Church, Kilmacolm, as options are considered for future development.

The other main area for development will be the continued planning for refurbishment of the Dowanvale building to improve access and to enhance the facilities for better performance of congregational ministries. Once a clear path forward is agreed, this will also involve a concerted effort to raise the necessary funds for the work. It is anticipated that the costs will be met from a combination of loans, grant funding, and donations from members and friends of the congregation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Dowanvale Free Church of Scotland is established by Constitution.

Trustees and Office Bearers

The church is Presbyterian in government and its day to day running is undertaken by the Elders (the Kirk Session) and the Deacons (the Deacons' court). The Deacons' Court's specific function relates to the material and financial business of the congregation, whereas Elders are charged with the general and spiritual oversight of the congregation (it is accepted practice for the Minister and Elders to also be in membership of the Deacons' Court). Under charity law the Deacons' Court are deemed to be the Trustees of the Congregation. (This is distinct from the role of congregational trustees responsible only for holding property in trust).

Congregational Trustees

For holding property: S Mackenzie, M Mackenzie, M MacCormick.

Appointment of Charity 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 their responsibility as Elder or Deacon.

Risk management

The Trustees assess the major risks to which the congregation is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC038274

DOWANVALE FREE CHURCH OF SCOTLAND

**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2025**

Principal address

35 Dowanhill Street
Partick
Glasgow
G11 5QR

Trustees

The Deacons' Court (the Trustees) who served during the year were as follows :-

Elders :

J Mackenzie
A N Morrison
A Macleod
A Morrison
R Morrison
J Macdonald
S Mackenzie
D Mclellan
C Macdonald

Deacons

M Morrison
M Mackenzie
N Morrison
E Smith
A Blair
M MacCormick
J A MacDonald
M Topple (resigned in July 2025)
I MacKenzie
F MacAra
S MacAra
E Bennett (appointed in March 2025)

Minister

Rev K Macleod

Assistant Minister

Rev I Morrison

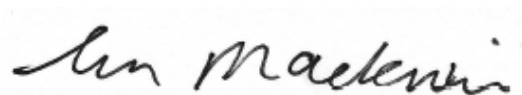
Treasurer

J Topple

Independent Examiner

Kathleen Benham
Benham Conway & Co.
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

Approved by order of the board of trustees on 21 September 2026 and signed on its behalf by:



I MacKenzie - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DOWANVALE FREE CHURCH OF SCOTLAND**

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

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 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.



Kathleen Benham
The Institute of Chartered Accountants of Scotland

Benham Conway & Co.
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

Date: 22.09.2026

DOWANVALE FREE CHURCH OF SCOTLAND

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		236,383	64,340	300,723	262,453
Investment income	2	15,873	181	16,054	18,392
Total		252,256	64,521	316,777	280,845
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure		236,051	39,583	275,634	274,659
NET INCOME					
Transfers between funds	10	16,205 (2,771)	24,938 2,771	41,143 -	6,186 -
Net movement in funds		13,434	27,709	41,143	6,186
RECONCILIATION OF FUNDS					
Total funds brought forward		561,720	487,088	1,048,808	1,042,622
TOTAL FUNDS CARRIED FORWARD		575,154	514,797	1,089,951	1,048,808

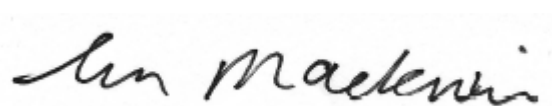
The notes form part of these financial statements

DOWANVALE FREE CHURCH OF SCOTLAND

**BALANCE SHEET
31 December 2025**

	Notes	31.12.25 £	31.12.24 £
FIXED ASSETS			
Tangible assets	6	281,870	282,490
CURRENT ASSETS			
Debtors	7	443,540	436,063
Cash at bank		383,451	345,999
		826,991	782,062
CREDITORS			
Amounts falling due within one year	8	(18,910)	(15,744)
NET CURRENT ASSETS		808,081	766,318
TOTAL ASSETS LESS CURRENT LIABILITIES		1,089,951	1,048,808
NET ASSETS		1,089,951	1,048,808
FUNDS	10		
Unrestricted funds		575,154	561,720
Restricted funds		514,797	487,088
TOTAL FUNDS		1,089,951	1,048,808

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2026 and were signed on its behalf by:



I MacKenzie - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
For The Year 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset less estimated residual value over its estimated useful life.

Freehold property	- 0% on cost
Improvements to property	- 10% on cost
Equipment	- 25% on cost
Fixtures and fittings	- 25% on cost

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.

Designated funds represent unrestricted funds which have been earmarked by the trustees for particular purposes.

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.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the asset to which they relate or twenty years, whichever is shorter. Government grants in respect of revenue expenditure are credited to the profit and loss account in the year to which they relate.

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2025

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Bank Interest	1,482	1,910
Other Interest	14,572	16,482
	<u>16,054</u>	<u>18,392</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

During the year remuneration of £2,600 was paid to J MacDonald and £8,669 to M Topple (2024, £2,600 & £14,556), trustees, for services rendered.

Two of the trustees received remuneration from the Free Church of Scotland for providing ministerial services to Downvale Free Church of Scotland in the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
	2	2
Staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	201,801	60,652	262,453
Investment income	18,392	-	18,392
Total	<u>220,193</u>	<u>60,652</u>	<u>280,845</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	236,751	37,908	274,659
NET INCOME/(EXPENDITURE)	(16,558)	22,744	6,186
Transfers between funds	(3,814)	3,814	-
Net movement in funds	<u>(20,372)</u>	<u>26,558</u>	<u>6,186</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	582,092	460,530	1,042,622

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	561,720	487,088	1,048,808

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment £	Fixtures and fittings £	Totals £
COST					
At 1 January 2025	281,250	10,240	24,685	19,715	335,890
Disposals	-	-	(847)	-	(847)
At 31 December 2025	281,250	10,240	23,838	19,715	335,043
DEPRECIATION					
At 1 January 2025	-	10,240	23,445	19,715	53,400
Charge for year	-	-	620	-	620
Eliminated on disposal	-	-	(847)	-	(847)
At 31 December 2025	-	10,240	23,218	19,715	53,173
NET BOOK VALUE					
At 31 December 2025	281,250	-	620	-	281,870
At 31 December 2024	281,250	-	1,240	-	282,490

Freehold property in the balance sheet consists of the church buildings at 35 Dowanhill Street and the manse property at 19 Laurel Park Close, Glasgow which are both stated at cost.

The property at 35 Dowanhill Street was purchased in 1935 for £1,250. This does not provide any meaningful guide to the current value of these buildings and is stated for information only.

The trustees agreed that fixed asset items of over £1,000 shall be capitalised.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors	443,540	436,063

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	-	326
Other creditors	18,910	15,418
	<u>18,910</u>	<u>15,744</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Fixed assets	281,870	-	281,870	282,490
Current assets	312,194	514,797	826,991	782,062
Current liabilities	(18,910)	-	(18,910)	(15,744)
	<u>575,154</u>	<u>514,797</u>	<u>1,089,951</u>	<u>1,048,808</u>

10. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	189,139	29,528	(1,744)	216,923
Assets Fund	281,250	-	-	281,250
Fabric Fund	91,331	(13,323)	(1,027)	76,981
	<u>561,720</u>	<u>16,205</u>	<u>(2,771)</u>	<u>575,154</u>
Restricted funds				
Grace Church	159,869	3,505	4,954	168,328
Local Mission	10,983	6,348	(2,183)	15,148
Mission Work Fund	312,177	-	-	312,177
Building Refurbishment Fund	-	15,846	-	15,846
Food Bank Fund	4,059	(761)	-	3,298
	<u>487,088</u>	<u>24,938</u>	<u>2,771</u>	<u>514,797</u>
TOTAL FUNDS	<u>1,048,808</u>	<u>41,143</u>	<u>-</u>	<u>1,089,951</u>

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	247,006	(217,478)	29,528
Fabric Fund	5,250	(18,573)	(13,323)
	<u>252,256</u>	<u>(236,051)</u>	<u>16,205</u>
Restricted funds			
Grace Church	35,002	(31,497)	3,505
Local Mission	9,456	(3,108)	6,348
Building Refurbishment Fund	15,846	-	15,846
Food Bank Fund	4,217	(4,978)	(761)
	<u>64,521</u>	<u>(39,583)</u>	<u>24,938</u>
TOTAL FUNDS	<u><u>316,777</u></u>	<u><u>(275,634)</u></u>	<u><u>41,143</u></u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds	582,092	(16,558)	(3,814)	561,720
Restricted funds				
Grace Church	145,643	14,226	-	159,869
Local Mission	-	10,983	-	10,983
Mission Work Fund	312,177	-	-	312,177
Building Refurbishment Fund	-	(3,814)	3,814	-
Food Bank Fund	2,710	1,349	-	4,059
	<u>460,530</u>	<u>22,744</u>	<u>3,814</u>	<u>487,088</u>
TOTAL FUNDS	<u><u>1,042,622</u></u>	<u><u>6,186</u></u>	<u><u>-</u></u>	<u><u>1,048,808</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	220,193	(236,751)	(16,558)
Restricted funds			
Grace Church	22,094	(7,868)	14,226
Local Mission	13,393	(2,410)	10,983
Building Refurbishment Fund	16,182	(19,996)	(3,814)
Food Bank Fund	8,983	(7,634)	1,349
	<u>60,652</u>	<u>(37,908)</u>	<u>22,744</u>
TOTAL FUNDS	<u>280,845</u>	<u>(274,659)</u>	<u>6,186</u>

Explanation of funds:

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Assets Fund represents the value of unrestricted funds tied up in fixed assets, which would not be readily convertible into cash.

The Fabric Fund represents the balance of the surpluses generated from disposal of properties in prior years which trustees agreed to designate as part of overall congregational Fabric Funds.

The Grace Church Fund represents monies held on behalf of Grace Church, Kilmacolm.

The Local Mission Fund represents monies given for specific mission and evangelistic activities local to the congregation in Dowanvale.

The Mission Work Fund represents the proceeds from the sale of 17 Strathcarron Drive, Paisley and sale of 9 Silk Street, Paisley. The funds are held by the Central office of the Free Church of Scotland and can only be used by Dowanvale Free Church for mission work.

The Building Refurbishment Fund represents monies restricted for use in the Dowanhill Street Church building refurbishment project. This will also include professional service fees associated with the project.

The Food Bank Fund represents monies restricted for use in food provision to the community.

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2025

11. RELATED PARTY DISCLOSURES

During the year included in donations is £94,512 (2024, £97,551) received without conditions from trustees and their close family members.

During the year payments of £6,259 (2024, £5,456) were made to trustees and their close family members for services rendered.

DOWANVALE 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		
Door Collection	25,822	29,360
Freewill Offering	150,256	140,798
Fabric Fund	4,345	4,830
Gift Aid Tax Reclaim	70,481	35,522
Grace Church	27,806	22,095
Special Collections/Donations	1,968	1,145
Local Mission	7,900	9,033
Building Refurbishment	8,040	10,985
Food Bank Donations	4,105	8,685
	300,723	262,453
Investment income		
Bank Interest	1,482	1,910
Other Interest	14,572	16,482
	16,054	18,392
Total incoming resources	316,777	280,845
EXPENDITURE		
Charitable activities		
Trustees' Salaries	11,269	2,600
Other Salaries	22,598	15,440
Social Security	3,362	787
Pensions	2,816	1,544
Contribution to Central Funds	118,097	113,960
Presbytery Expenses	1,968	2,712
Publications (Magazines)	845	847
S.School/Church Camps etc	733	1,084
Mother & Toddlers	634	386
Stationery & Postage	1,476	3,284
Church Telephone/Website	2,135	1,953
Rent	22,176	21,858
Catering/Kitchen Supplies	3,909	4,434
Miscellaneous Expenses	1,026	1,324
Cleaning	6,648	6,746
Salary Administration	216	125
Depreciation - Equipment	620	831
Heat & Light	13,168	16,016
Council Tax & Water Rates	6,845	5,356
Insurance	5,455	5,835
Repairs & Maintenance	19,585	15,057
Visiting Preachers' Expenses	3,443	1,732
Carried forward	249,024	223,911

This page does not form part of the statutory financial statements

DOWANVALE FREE CHURCH OF SCOTLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Charitable activities		
Brought forward	249,024	223,911
Grace Church Expenses	3,540	7,183
Building Refurbishment Costs and Associated Fees	-	19,996
Food Bank Expenses	4,572	7,529
Donations	4,662	4,444
Training	500	1,468
Mercy Mission	518	115
Outreach	5,554	5,753
Professional Fees	1,270	-
Motor and Travel	3,784	2,310
	273,424	272,709
Support costs		
Governance costs		
Accountancy	2,210	1,950
	275,634	274,659
Total resources expended		
	41,143	6,186
Net income		

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