The Church of Scotland

ERSKINE PARISH CHURCH OF SCOTLAND

Receipts and Payments Accounts
Trustees Annual Report

For Year ended 31st December 2025

Congregation No: 140758

Scottish Charity No SCO17177

Reference and Administrative Information

Charity Name:	Erskine Parish Church of Scotland
Charity Registration Number:	SCO17177
Congregation Reference No:	140758
Contact Address:	1 Rashielee Drive Erskine Renfrewshire PAS 6HS

Trustees

Minister	Rev. David Nicolson
Session Clerk	Mr William McGregor
Treasurer	Mrs Marion Menabney

Other Trustees

Mrs Lorna Boyne	
Mr Stuart Boyne	
Mrs Elizabeth McDade	
Mrs Aileen Robb	
Mrs Anne Thompson	
Mr Irvine Bain	From 17th August 2025
Mrs Margaret Rhoddan	From 9th September 2025
Mrs Helen Hambleton	From 9th September 2025

Independent Examiner

Roderick James Macleod
Erskine Parish Church
1 Rashielee Drive
PA8 6HS

Bankers

Bank of Scotland
The Cross
Paisley PA1 1DD

Erskine Parish Church of Scotland
SC017177

Independent Examiner's Report to the Trustees of Erskine Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on

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
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 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.

In the course of my examination, no matter has come to my attention 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 Regulations have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Roderick James Macleod
Address: Erskine Parish Church
1 Rashielee Drive
Erskine
PA8 6HS

Signed R MacLeod
Date 9th October 2026

Erskine Parish Church of Scotland
Receipts and Payments Accounts

Year ended 31st December 2025

	Note	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Receipts					
Voluntary Income	1	116,227	2,281	118,508	108,390
Activities for generating funds	2	14,240	-	14,240	9,305
Investment Income	3	-	30	30	117
Other Income	4	9,477	38,000	47,477	1,011
Income from charitable activites	5	18,571	-	18,571	5,933
Total receipts		**158,515**	**40,311**	**198,826**	**124,756**
Payments					
Costs of generating Funds					
Charitable activities	6	152,962	10,606	163,568	155,266
Total Payments		**152,962**	**10,606**	**163,568**	**155,266**
Excess / (Deficit) of Receipts over Payments for year before		5,553	29,705	35,258	(30,510)
Transfers between funds			-	-	-
Excess / (Deficit) of Receipts over Payments for year		**5,553**	**29,705**	**35,258**	**(30,510)**

Statement of Balances
As at 31st December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Funds 2024 £
Bank & Deposit Balances				
Bank & deposit balances brought forward	33,602	10,181	43,783	74,293
Movement in year:				
Excess of Receipts over Payments for the year	5,553	29,705	35,258	(30,510)
Bank & deposit balances carried forward	**39,155**	**39,886**	**79,041**	**43,783**

The accounts were approved by the Trustees

William McGregor Session Clerk

Marion Menabney Treasurer

Date: 7th October 2026

Erskine Parish Church of Scotland
Notes forming part of the financial statements
For the year ended 31st December 2025

1 Voluntary Income	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	2024 £
Offerings	£76,341	£981	£77,322	£74,029
Tax recovered on offerings	£19,546		£19,546	£15,686
Organisation donations	£15,574		£15,574	£15,465
Other Offerings and donations	£4,766	£1,300	£6,066	£3,210
	£116,227	**£2,281**	**£118,508**	**£108,390**

2 Activities for Generating Funds

Fundraising Events	£3,535		£3,535	
Use of Premises	£10,705		£10,705	£9,305
	£14,240		**£14,240**	**£9,305**

3 Investment Income

Bank Interest	**£0**	**£30**	**£30**	**£117**

4. Other Income

Grants	£3,765	£38,000	£41,765	£0
Legacy	£5,000		£5,000	£0
Misc	£712		£712	£1,011
	£9,477	**£38,000**	**£47,477**	**£1,011**

5. Incoming Resources From Charitable Activities

Weddings & Funerals	£800		£800	£350
The Hub net of costs	£17,771		£17,771	£5,583
	£18,571	**£0.00**	**£18,571**	**£5,933**

6. Analysis of Expenditure

Give to Grow Allocation	£63,140		£63,140	£53,870
Presbytery Dues	£1,608		£1,608	£904
Minister's Expenses	£3,273		£3,273	£2,206
Manse Repairs and Maintenance	£3,038		£3,038	£2,824
Fabric Repairs & Maintenance	£10,970	£9,717	£20,670	£8,370
Council Tax	£3,393		£3,393	£3,117
Insurance	£3,080		£3,080	£2,889
Gas	£8,025		£8,025	£8,387
Electricity	£5,950		£5,950	£8,693
Church Office and Stationery supplies	£3,118		£3,118	£4,421
Cleaning,Hygiene and Pest Control	£12,190		£12,190	£5,613
Church phone	£735		£735	£771
Worship	£2,458		£2,458	£805
Other Expenses	£2,937		£2,937	£11,181
Employer costs	£12,000		£12,000	£14,703
Flower purchases		£889	£889	£739
Congregational group expenses	£17,047		£17,047	£25,773
Transfers				
	£152,962	**£10,606**	**£163,568**	**£155,266**

Governance costs

Examiner's fee	**Nil**	**Nil**	**Nil**	**Nil**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employers' 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 maximum stipend in 5th and subsequent years of service was £39,856.
Council tax for the manse was £3,393.

7. Trustee and Volunteer Remuneration

One employee is a Connected Person.
- The Admin Assistant works 8 hours per week and is paid 50p above the National Minimum Wage hourly rate. She is related through marriage to the Minister. He was not involved in the appointment decision that followed an open recruitment process and does not participate in discussions on salaries or terms and conditions of employment.

- No trustees received remuneration for any services during 2025
- Expenses for sundry items amounting to £2,113.92 were reimbursed to 4 trustees. (keys, software, hardware, food, cleaning supplies, equipment,plants)

8. Movement in Funds	1st Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	31st Dec 2025 £
8.1 Restricted Funds					
Flower Fund	79	981	(889)	-	171
Roof Fund	10,102	30	(9,717)		415
Youth Worker Fund	-	39,300	-		39,300
	10,181	**40,311**	**(10,606)**	**-**	**39,886**
8.2 Unrestricted Funds					
General Fund	**12,339**	**127,070**	**(135,915)**	**18,838**	**22,332**
8.3 Other Unrestricted Funds					
Manse Fund	2,893	-	(5,066)	3,012	839
Fabric Fund	4,416	-	(2,935)	350	1,831
Mile of Pennies	2,112	449	-	-	2,561
The Guild	3,068	4,225	(4,032)	(1,000)	2,261
Junior Church	973	949	(528)	-	1,394
Line Dancing	49	1,890	(1,904)	-	35
Parent & Toddler	591	2,123	(425)	(1,500)	789
The Hub	5,843	17,771		(18,700)	4,914
J.A.M.	803	1,200	(395)	-	1,608
Boxing for Fitness	515	2,838	(1,762)	(1,000)	591
	21,263	**31,445**	**(17,047)**	**(18,838)**	**16,823**
Total all Funds	**43,783**	**198,826**	**(163,568)**	**-**	**79,041**

9 Collections for Third Parties		2025	2024
		£	£
May	Christian Aid	£966	£251
Nov	Erskine	£542	£542
		£1,508	**£793**

Structure, Governance and Management

Governing Document

Throughout 2025, Erskine Parish Church was administered in accordance with the terms of the Unitary Form of Constitution of the Church of Scotland.

Governing Body

The Governing Body of Erskine Parish Church is its Kirk Session.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees.
The trustees are the elders of the church who lead at least one Core Group.
The church minister is the moderator of the Kirk Session.

Elders are chosen from the congregation for their respective gifts and skills, and have a significant pastoral role. Core groups are responsible for a specific area of church activity and are led by an elder or someone considered for eldership. Any member of the congregation with appropriate skills and experience can join a core group.

The core groups are:

- Pastoral Care
- Worship
- Safeguarding
- Young People and Families
- Local Mission
- Finance and Governance
- Property Maintenance
- The Hub
- Media and Communications
- Fundraising

An elder may step down from their position as Core Group Leader and cease to be a trustee and member of Kirk Session. A Core Group leader who is not an elder may serve the Kirk Session but will not be a trustee. All current Core Group Leaders are Elders and Trustees.

The minister is elected by the congregation and inducted by Presbytery. Our minister Rev David Nicolson came to Erskine Parish Church in 2019.

Organisational Structure

Core Groups meet between 6-8 times a year. Their roles and remits are approved by the Kirk Session. Information, recommendations and proposals are reported to trustees through group leaders.

The Kirk Session is chaired by the Minister and meets quarterly. For urgent business between meetings, additional meetings may be arranged or where appropriate, online decisions may be sought.

Kirk Session meetings are open to everyone, but only trustees may vote on business matters. Minutes of trustee meetings are available to anyone on request, but sensitive or confidential items will be redacted.

Objectives

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. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

As a national Church it acknowledges a distinctive call and duty to bring the ordinances of Christianity to the people of every parish of Scotland. It does this through a territorial ministry, Erskine Parish being one of the parishes within the Presbytery of Clyde

Worship and Mission

Worship

Over the past year we have seen encouraging signs of growth in the life of the congregation. This growth has not only been numerical, but more importantly, spiritual. There has been a deepening of faith among many within the church family, alongside a steady stream of people enquiring about the Christian faith and exploring what it means to follow Christ. It has been particularly encouraging to welcome new people from a wide range of backgrounds, becoming part of the life of the church community.

Our digital presence continues to grow with our livestream subscribers on You Tube approaching 600 subscribers. For many, this online presence is their first point of contact with the church, and it remains a vital way in which we share worship, teaching and the message of the gospel beyond the walls of the building.

Our worship activities are supported and organised by the Worship and Comms teams.

Junior Church

During 2025 we were blessed with growth in the number of young people attending Junior Church. The enthusiasm they bring and the dedication of the volunteers who work with them are greatly appreciated.

There were two fundraising projects undertaken which were well supported by the congregation. Firstly, we had a virtual sponsored walk from Erskine Parish Church to Westminster Abbey which was achieved by the combined efforts of the young people and volunteers. We also held a Bake Sale, again assisted by the young people providing baked goods and manning the stall.

At Christmas they initiated and performed the Nativity Story at the Family Service.

Junior Church is overseen by the Young People and Families group. The leaders work on a six-week rota for the Sunday sessions. All leaders must be PVG checked prior to participating with the children.

JAM (Jesus and Me)

J.A.M (Jesus and Me) is a worship group for adults with learning disabilities and autism which meets at 6.30pm in the Hub on the first Sunday of each month from September to May.

The group is a joint mission with Inchinnan Parish Church and is run by members from both churches. J.A.M is affiliated to Prospects Across Scotland, a Scottish Charity dedicated to enabling people with learning disabilities to be included in worship. A key objective is to present the good news of Jesus in ways that the participants can understand.

At J.A.M. Bible messages are presented through singing, Bible stories, prayer, drama and crafts while enjoying time together with friends over tea, coffee and cake.

Occasional trips to the bowling alley at Braehead are thoroughly enjoyed by group members and volunteers. In December 2025 some members attended a Christmas service in Kirkintilloch with other Prospects groups from other areas in Scotland.

Members of the group are encouraged to use their individual gifts by participating in the activities but are equally welcome to sit and listen if they prefer. Carers may also attend to offer support and all attending take part in the inclusive worship and fellowship.

Local Mission

The Local Mission group is responsible for participating in outreach projects and events within the church or in collaboration with others in the wider community.

Listening Service

During 2024, a Listening Service was established in partnership with the charity Listen Well Scotland providing a confidential 1:1 listening service staffed by two trained listeners from the Local Mission group. Initially provided through the Hub by appointment on days it was not open to the public, the service was extended in 2025 to Park Mains High School through its Pastoral Care Team. A strong relationship based on mutual trust and respect has been established between the church and the school. Our volunteers are known to the pupils as the *Listening Ladies*.

Since February 2025 around 50 pupils have accessed the service, some returning for repeat visits. EPC's listeners visit the school on most Monday afternoons during term time. Pupils can self-refer or be referred through the Pastoral Care Team. Each listener has capacity to listen to two young people per visit.

Earlier in 2026, EPC's trustees were advised that Listen Well Scotland was in the process of dissolving. It was agreed that EPC would continue to provide the service in partnership with Park Mains High School in view of the obvious demand and need. Arrangements to develop a new formal agreement between the church and the school are ongoing to ensure the pupils do not lose their '*Listening Ladies*'. The service will also continue through prior appointments for others in the Hub.

Carers' Drop-in

A monthly Unpaid Carers drop-in café has been running from the Hub on a day when it is not open to the public. A small group of carers have used the service and reported finding it a valuable resource for peer support and advice. We are grateful for the support of Renfrewshire Carers Centre who have assisted with publicity.

Erskine Churches Together

Erskine Parish Church is a member of Erskine Churches Together (ECT). This is an ecumenical group of volunteers from local churches. In 2025 ECT ran a holiday club for children of primary school age for a week in August. The club was attended by 40 children, feedback from participants and parents was very positive and the 2026 club has already been arranged.

EPC's Local Mission volunteers were also involved in arranging ECT's Community Fun Day, now an annual event. It is held in September on the Crossreach Waterfront campus. In 2025, around 500 local people attended to enjoy games, music, stalls, Fire Service and Police vehicle displays. 40 volunteers from the ECT churches helped to organise and supervise the event.

Other Mission Activities

Authority for managing mission and outreach projects is delegated by the Kirk Session to individuals and teams. Trustees retain oversight by ensuring that appropriate risk assessments are undertaken in relation to health and safety, and that appropriate group accounts are maintained and audited. These accounts are individually reconciled and included in EPC's Annual Accounts.

The Hub

During 2025 the Hub coffee shop was open three days a week covering breakfast and lunch times. Every shift was busy, with a combination of church members, local residents and high school pupils filling the tables. The Hub team comprises volunteers from the congregation.

During the year age and health issues have had a significant impact on the team. We urgently need more volunteers to continue current opening times, otherwise we may need to reduce the days we can open.

Flower Ministry

Every Sunday the church flowers are sponsored by individuals who have reserved a date in the flower calendar. They either make a financial donation to the fund or donate flowers for the service. During last year 25 individuals donated £606 to the fund and the flowers were donated on 15 Sundays. £890 was spent on purchasing flowers. The Sunday Hub Team also donated their takings after each Communion Service and further donations were received from the Guild and Tuesday Brownies.

The flowers add bright splashes of colour to the church services and are subsequently distributed to congregation members and others within the community. During 2025, over 200 bunches of flowers were given out. Requests for flowers can be made directly to the Flower Co-ordinator or through any of the elders.

Line Dancing

The weekly club is now in its fourth decade providing fun and fitness for active adults of all ages on Monday evenings. The participants come from both the congregation and the community.

Parent and Toddler

Established in 2008, the weekly group is well attended by local parents who bring their young children for a few hours of play and socialisation on Wednesday mornings.

Boxing for Fitness

The Boxing Club is the church's newest Outreach project and spaces for the weekly Wednesday evening sessions are continually booked out through the online advance facility. Participants are mainly adults from the local community.

All proceeds from these clubs are donated to the church.

Uniformed Organisations

Uniformed organisations have long-established links with the church and use the premises for their weekly meetings. They include the Boys Brigade, Rangers, Guides, Brownies and Rainbows. In return for the use of the premises, these organisations make a donation to church at a level agreed by trustees.

The Guild

The Guild had a busy year and average weekly attendance was 33 members.

The programme is planned around the Guild strategy *'Let Us Build a House'*.
We have completed Years 1 and 2 '*Sure Foundation'* and '*Living Stones'*.

Our visitors included representatives from various organisations and charities including Erskine, Bear Necessities, Crossroads, and Callum's Cabin. Members enjoyed hearing about the valuable work these groups do and the many ways God's love can make a huge difference to families and individuals that need support.

Our fundraising activities included concerts featuring the Midgies and Neilston Strings, and our Bring and Buy Sale and Coffee morning.

Year 3's theme will be '*Beyond the Walls'* where we will focus on taking the gospel message out to our communities.
Our meetings are in the church every Wednesday from 2pm and 4pm. All are welcome to join us for an afternoon of faith, fun and fellowship.

Youth Ministry

In 2025 Trustees agreed to explore the possibility of obtaining grant funding for the appointment of a Youth Outreach Worker.

Grants from Church of Scotland and others were obtained to fund a position for two years thereby removing any financial risk to EPC's income or reserves.

Following an open recruitment process, Rebekkah Lennon was appointed in March 2026.

Property Team

Throughout 2025 the Property Team was actively involved in arranging reactive and planned maintenance activities for the church and manse.

Major repairs to the church roof were completed at a total cost of £10,000 funded through a grant from the National Lottery.

A longstanding drain problem was resolved with costs split between EPC and Scottish Water.

The team implemented an Energy Saving strategy following a survey partly funded by Church of Scotland

The church heating system required several repairs and it was agreed that replacing the system would be a priority for 2026.

The vestry was upgraded with team members undertaking most of the work themselves.

A legacy was used to replace the windows and blinds in the small hall.

The team members continued with landscaping within the church grounds and arranging signage for the walls and car park.

Various servicing contracts were renewed and continued to comply with EPC's safety obligations.

A total of £38,000 was spent on church maintenance.

The manse front door was replaced, and the hall and stairs were decorated and re-floored. Roof and gutter repairs were completed. Safety contracts were renewed.

£5,500 was spent on the manse. The main item on the manse programme for 2026 will be the kitchen replacement.

Fundraising

In November 2025 a new core group was established to raise much needed funds for the church. The group got off to a flying start raising £3,535 with its first event, the Christmas Fair.

Further events planned for 2026 include a family Ceilidh, plant sale, quiz night and silent auction.

Finance and Governance

The Finance and Governance group monitors church finances and reviews policies and procedures. Recommendations are made to Trustees to strengthen or implement practices that ensure compliance with EPC's regulatory or legal obligations. Where appropriate, advice has been sought from Church of Scotland finance and legal departments, and OSCR, the Scottish Charity Regulator. The group works with other Core Groups and individuals.

Last year the group's activities included: a review of two service contracts resulting in future annual savings of around £900, development of a formal delegated authority arrangement between Trustees and the Hub, clarification on appropriate use of EPC's registered charitable status, increased oversight on church groups and ongoing review of safety policies.

Following advice from Presbytery, the group also led on a review of hall let charges to ensure basic costs are covered. This work has continued into 2026 with letting contracts revised to include updated terms and conditions.

The appointment of a Hall Let coordinator from the group has led to improved promotion of facilities and increased use of the premises.

During 2026 the group will continue its focus on safety policies. EPC's fire safety procedures will be reviewed in conjunction with the Property Team.

2025 Financial Review

The 2025 Annual Accounts are available in electronic or paper format to anyone on request. They are also on the church website.

Due to increased offerings and donations towards the end of 2025, overall income slightly exceeded payments. The church's finances remain tight but 2026 had a healthier start than the previous year. We are very grateful for the generosity of the congregation and thankful for the number of people that have increased their regular contributions.

	2025	2024
Average monthly income (excluding grants)	£13,045	£10,371
Average monthly expenditure (excluding transfers to other accounts)	£12,135	£10,730

Voluntary Income

	2025	2024
Offerings and Gift Day	£77,322	£74,029
Gift Aid	£19,546	£15,686
Donations from Church Groups	£15,574	£15,465
Donations from individuals and other groups	£6,066	£3,210
	£118,508	**£108,390**

Anonymous donations from individuals included in the above total purchased the defibrillator, apple trees planted by Junior Church, prostate cancer awareness leaflets, nappy bins and the PC upgrade.

Heartfelt thanks to everyone that contributed towards these figures.

Hall Let income

Income from hall lets increased from £9,305 in 2024 to £10,705 in 2025. Hourly rates for all spaces were reviewed and increases implemented during 2026.

Grants and Legacies

A legacy of £5,000 was used to replace the windows in the small hall.

Grant awards totaling £41,765 were received. This included £38,000 restricted for the Youth Ministry.

Grant Income 2025

For Youth Ministry		**For other purposes**		
CoS Seeds for Growth	£15,000	Church of Scotland	£180	*Heating survey*
Bishop Radford Trust	£2,000	Local Mission Fund	£1,000	*Puppet ministry*
Benefact Trust	£16,000	Local Mission Fund	£2,585	*Pizza oven/kitchen cabinets*
Ferguson Bequest	£5,000		**£3,765**	
	£38,000			

Payments to Church of Scotland

Give to Grow is the contribution to Church of Scotland that is required from all parish churches.
It is calculated by CoS using a standard formula based on annual income.
Its purpose is to cover the cost of a full-time minister, and contribute to the wider ministry costs incurred by the national church.
The annual charge is paid over ten months.

Presbytery dues contribute to the work of Clyde Presbytery and are paid annually.

	2025	2024
Give to Grow	£63,140	£53,870
Presbytery Dues	£1,608	£904

Utilities

	2025	2024
Gas	£8,025	£8,387
Electricity	£5,950	£,8,693

Service and Compliance Costs

Regular payments from EPC's General Account are monthly, quarterly or annual. They cover the essential services required for business activities or legal compliance.
While some costs increased during 2025, savings were achieved by reviewing contracts that were due for review. Costs for 2025 were £1,706 less than 2024's total.

Annual Costs	**2025**	**2024**
Gas servicing (church)	£384	£384
Gas servicing (manse)	£240	£240
Grass Cutting	£420	£350
Fire Safety checks	£519	£315
Trade Waste Collection	£1,070	£417
Pest Control	£576	£576
Hygiene Services	£2,207	£2,317
Phone and Internet	£734	£1,008
Security Alarm servicing	£288	£426
Insurance	£3,080	£2,889
Church Music Licenses	£433	£421
Photocopier and Stationery	£3,118	£4,421
Church Cleaning	£9,407	£5,209

Policy on Reserves

The main policy objectives are to retain sufficient funds to cover the costs of a minimum of one month's committed expenditure and also to build designated reserves for planned maintenance and renewal programmes for the church and manse over 7-10 years. Where possible, regular transfers are made from the General Account to the Fabric and Manse accounts to make provision for these programmes.

Trustees review the level of reserves at each meeting.

Risk Management

EPC's Risk Policy aims to mitigate and control financial, safety and reputational risks across all activities.

All Core Group leaders have the responsibility of ensuring appropriate risk management strategies are in place in accordance with legal requirements and the church's policies on safeguarding and health and safety. The Kirk Session approves all risk assessments.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulation 2006.

Approved by the Trustees on 7th October 2026

and signed on their behalf by:

William McGregor

Session Clerk