

# **KNIGHTSWOOD UNITED FREE CHURCH OF SCOTLAND**

Scottish Charity No. SC003693

*A congregation of the United Free Church of Scotland*  
Charity No. SC008167

## **Congregation Report and Financial Statements**

**Year ending 31 December 2025**

**Principal place of worship and of Congregational activities:**

**Knightswood United Free Church  
2144 Great Western Road,  
Knightswood,  
Glasgow G13 2AA**

# **Congregational Report and Financial Statements**

**Year ending 31 December 2025**

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**Office Bearers, Trustees and Members of the Courts of the Congregation  
serving during year ending 31<sup>st</sup> December 2025**

<b>Minister</b>		Rev Sam Parkinson
<b>Office Bearers</b>	<b>Session Clerk Clerk to Board Treasurer</b>	Mr Graeme Gardner Mr James Johnston MBE Mrs Charlotte Parkinson
<b>Property Trustees (ex Officio)</b>	<b>Minister/Interim Moderator, Session Clerk, Clerk to the Board, Treasurer</b>	
<b>Kirk Session</b>	<b>Minister Session Clerk Elders</b>	Rev Sam Parkinson Mr Graeme Gardner Mrs Jean Sergeant Mrs Margaret Steele Mr James Johnston MBE
<b>Congregational Board</b>	<b>Minister Clerk Elders Elected Members</b>	Rev Sam Parkinson Mr James Johnston MBE As listed above Mrs Sheila McKay Mrs Betty Paxton Mrs Diane Gardner Miss Mei May Thong Mrs Rena Hilling Mrs Lexie Andrade Mr Murdo Martin
<b>Bankers</b>	The Bank of Scotland 826 Crow Road Glasgow G13 1ET	
<b>Independent Examiner</b>	Miss Helena Bryce, 250 Moraine Avenue, Glasgow G15 6JX	

# Congregational Report year ending 31<sup>st</sup> December 2025

## 1. Constitution and Principal Activities of the United Free Church of Scotland

The United Free Church of Scotland, with all the Churches of the Reformation, acknowledges as its Supreme Standard, the Word of God contained in the Scriptures of the Old and New Testaments.

The Church holds as its Subordinate Standard the Westminster Confession of Faith; by its Declaratory Acts as it recognises liberty of judgement on points of doctrine which do not enter into the substance of the faith; and it claims the right as duty may require, to interpret, add to, modify, or change her subordinate standards, under the promised guidance of the Holy Spirit, and with a direct responsibility to her Lord.

The Church approves the emphasis of the Declaratory Acts on the love of God for all mankind, the free offer of salvation to all, the obligation of the Universal Church to make known the Gospel throughout the world, and the renunciation of coercion, persecution and intolerance in matters of religion.

Accordingly this Church accepts the obligation to witness to the truth of the Gospel and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

## 2. Responsibilities of the Congregation

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e. the Presbytery of the West (in which this Congregation resides) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and the people in the community of which it is part.

## 3. Responsibilities and Appointment of Office Bearers

All matters affecting the spiritual well-being and order of the Congregation is exercised by the Kirk Session of this Congregation. The Kirk Session consists of its Minister/Interim Moderator and ruling Elders. All temporal affairs (including financial) of the congregation are administered by the Congregational Board of this Congregation. The property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this Report.

The Minister of the Congregation is appointed by the Presbytery of the West. In August 2021 Mr Sam Parkinson was appointed as the part time Ministry Assistant for 3 days a week, with Rev Bruce McDowall as interim moderator. On Thursday 10<sup>th</sup> October 2024 Rev Sam Parkinson was ordained as our part time Minister.

Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland, along with members, elected by the Congregation at the Annual General Meeting or at a meeting of the Congregation specifically called for that purpose, form the Congregational Board. Office Bearers are appointed by the Courts which they serve. All offices of the Church are open to any member in full communion. Each Congregation appoints Elders to the Presbytery and to be Commissioners to the General Assembly.

## 4. Activities and Achievements

This year has seen continued encouragements and growth, as well as some discouragements and losses. By the time of our Quinquennial in autumn 2025, the church was larger than ever before, having grown through the year with new people, both Christians and non-Christians. The

Quinquennial was – perhaps surprisingly! – a moment of real encouragement that the church is going in the right direction. We've had a real sense of joy and progress.

As has happened in previous years, the winter has been a tougher time – perhaps especially this year, as we lost a few attendees – but even there there have been real encouragements.

Fellowship has become stronger. We have been able to have a church lunch for the first time in years, and, even more than our regular coffee, that's been a really powerful encouragement for many. Once again, the way in which people draw in new members through this is really important for the life of the church.

The kids in the Sunday school have continued eager to learn and to understand more; the numbers have remained stable. Although one child moved away, another has begun attending. This year has also seen more opportunities for the kids to grow and learn outside the church – whether attending the youth group of our buddy church, Drumchapel, or going to SU camps. These in particular have given kids a real new burst of enthusiasm.

Sunday Sermons have covered John's gospel, the life of Abraham and Isaiah 53, as well as two topical series – one on church life, growth and evangelism through the book 'The Soul Winning Church' and one beginning to tackle the key truths of the Nicene Creed.

The Bible study and prayer meeting has continued weekly, with good attendance; this year we've gone through the life of Elijah and Romans 12-15

Our ladies' meeting, CAMEO, has continued to be a key part of the church's ministry, offering encouragement and challenge as well as fellowship. Many attend from other local churches, and we are keen to mark and increase the unity between our churches in this way.

Outside speakers from mission organisations – especially those dealing with the persecuted church – have also provided new encouragement and challenge to us all. The goal remains real spiritual growth for those who attend.

We ran Discipleship Explored on Thursday evenings, and after a hiatus are now going through Vaughan Robert's *God's Big Picture*. These evenings are really helpful times of open honest discussion and learning.

At the end of 2025 there were 32 members on the Church Roll, an increase of one, after two people joined, and one death. Others may join the church in the next few months.

## **5. Future Ministry**

Our focus on low-key, friendship-based, organic outreach has been sharpened this year as we have thought through *The Soul Winning Church*. Keeping the Sunday service accessible and welcoming for non-Christians is key.

In addition to this, low-key one-to-one ministry (using e.g. John one to one) will continue to be key in communicating the gospel, and we may run *Christianity Explored* again.

All this will be backed up by the use of Facebook, the website, and leaflet drops, so that invitational evangelism is easier.

### **Maturity & Fellowship:**

This year, we will have a particular goal of seeing those more members commit themselves to continual growth in their discipleship to Christ. We've made great progress in understanding and in fellowship, and it would be wonderful to see this bear more and more fruit in the lives of individuals as they seek to serve Jesus.

We've worked on the prayer culture of the church via the *Soul Winning Church*, as well as on basic invitational evangelism. These will remain a focus, as we also think about reaching out the community more proactively.

We're keen, too, to develop and particularly to deepen the fellowship of the church – by more regular church lunches, and more eating together in general

## **6. Financial Statements and Funds**

In accordance with the Charities and Trustee investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 ('The Regulations') and being a charity with an annual gross income less than £100,000, the Financial Statement for the year ending 31<sup>st</sup> December 2025 of the Congregation, set out on pages 8 to 10, consist of the Statement and Movement on Congregational Funds; Statement of Receipts and Payments with the Surplus (Deficit) on each, and all funds, during the year and supplementary notes thereon where appropriate.

Total receipts for the year are £66,417 (2024: £52,386); Total Payments £52,773 (2024: £40,364) giving a surplus of £13,645 (2024: £12,023). Total Congregational Funds at 31<sup>st</sup> December 2025 are £137,331 (2023: £123,686).

### **Accounting Policies**

- The main sources of income are the voluntary offerings, donations and other giving of members, adherents, and related organisations, and interest or dividends on Congregational Funds.
- The Receipts and Payments of Congregational Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. In the event that a commitment is made after the date of the Statement of Balances which will materially reflect on the amount of any Fund(s) this will be reported in the accompanying Notes to these Statements.
- The Balances of Congregational Funds represent sums available for the ongoing work and activities of the Congregation, stating whether each fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

## **7. Land and Property**

Land and Property consist of Church, Church Hall together with fittings and furnishings (including communion, other ecclesiastical articles).

These are held as functional property for the use of the Congregation in fulfilling its aims and mission and in which its activities are carried out and not for investment and/or resale. No market value is placed on these Assets.

## **8. Independent Examiner**

In accordance with the terms of 'the 2005 Act', Section 44 (1) (c), and as a Charity falling under Regulation 9 of 'The regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The Independent Examiner's Report for the year to 31<sup>st</sup> December 2025 is on page 7.

## **9. Approval of Congregational Report and Financial Statements**

The Congregational Report and Financial Statements were approved in principle by the Congregational Board at their meeting on the Fifteenth of February 2026 and by the Congregation at the Annual General Meeting held on the 22<sup>nd</sup> February 2026. The Office Bearers authorised to complete and sign the Report and Finance Statements on behalf of the Congregation, after independent examination, are:

Signed:  Rev Sam Parkinson

Signed:  Graeme Gardner, Session Clerk

Signed:  James Johnston, Clerk to Congregational Board

Signed:  Charlotte Parkinson, Treasurer

Date: 1/3/26

## Independent Examiner's Report to the Trustees and Office Bearers of Knightswood United Free Church of Scotland

I report on the Report and Financial Statements of the Congregation for the year ending 31<sup>st</sup> December 2025 which are set out on pages 1 to 6 and 8 to 10.

### Respective Responsibilities of Office Bearers and Trustees and Examiner

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 regulations").

The Congregation's Office Bearers and Trustees consider that the requirements of Regulation 9 apply but not those of paragraph 9(4) of the Accounts Regulations.

It is my responsibility to examine the Report and Finance Statements as required under section 44(1) (c) of the 2005 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 2006 Regulations. An examination includes a review of the accounting records kept by the Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the office bearers and 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 report and accounts.

### Independent Examiner's Statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations and
  - to prepare report and accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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 Report and Financial Statements to be reached.

Signed: 

Name: Miss Helena Bryce,

Address: 250 Moraine Drive, Glasgow G15 6JX

Date: 04/07/2026

## Statement of Balances and Movement on Congregation Funds for Year ending 31 December 2025

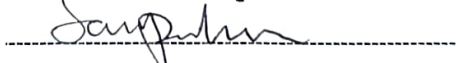
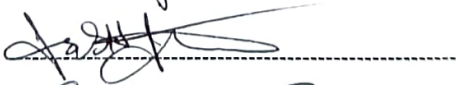

Fund *	Nature of Fund **	Balance 31.12.24 £	Receipts 2025 £	(Payments) 2025 £	Surplus (Deficit) £	Net Fund Transfers £	Net change on Fund £	Balance 31.12.25 £	Held as follows	
									£	£
General	Unrestricted Note 1	£20,251	£61,651	£52,747	£8,904	-£120	£8,784	£29,035	General Current	£18,035
Manse Fund	Restricted Note 2	£103,435	£3,766	£26	£3,741	£120	£3,861	£107,296	Term Deposit	£12,000
Ministry Support	Restricted Note 3	£0	£1,000	£0	£1,000	£0	£1,000	£1,000	Manse Current	£4,841
									95 Day Notice	£102,456
<b>Total Congregation Funds</b>		<b>£123,686</b>	<b>£66,417</b>	<b>£52,773</b>	<b>£13,645</b>	<b>£0</b>	<b>£13,645</b>	<b>£137,331</b>		<b>£137,331</b>

## Notes to the Financial Statements for the Year ending 2025

## Nature of Congregation Funds:

General	Unrestricted	Note 1	Ordinary receipts and payments of the Congregation. Office Bearers may 'designate' unrestricted funds for general reserves or for specified purpose(s).
Manse	Restricted	Note 2	Funds retained from the sale of the manse
Ministry Support	Restricted	Note 3	Donation received to support ministry costs in 2026
Governance		Note 4	No governance costs are incurred during the year. Duties relating to governance are provided voluntarily
Property	Church Halls	Note 5	Congregation property is held for the use of the Congregation in fulfilling its aims and mission to its members, adherents and the community it serves; not for investment or resale. No market value is placed on these properties.
Contingent Liabilities		Note 6	Financial Statements present the receipts received and payments made during the year. In the event there are any material outstandings, contingent liabilities and /or commitments these are noted below :-  There are no contingent liabilities at the date of this Report and Financial Statement
Payments to Trustees		Note 7	No payments have been made to any Trustee for the performance of their duties as Trustees of the Congregation

Approval of Congregation Financial Statements for the year ending 31 December 2025 as set out on Pages 8,9 and 10 by Office Bearers authorised to sign :

Minister		Name :	Sam Parkinson
Clerk to Congregatioal Board		Name :	James Johnston MBE
Treasurer		Name :	Charlotte Parkinson
Date	1 Mar 2026		

## Receipts and Payments for the Year ending 31 December 2025 (comparative year to 31 December 2024)

Fund :	Notes	General	Manse Fund	Ministry Support	Total	Total
Nature of Fund :	Details	Unrestricted	Restricted	Restricted	2025	2024
<b>Receipts</b>						
Offerings	Open Plate	£ 12,158			£ 12,158	£ 8,968
	Freewill	£ 220			£ 220	£ 1,761
	Freewill (gift aid)	£ 16,411			£ 16,411	£ 15,855
	Gift Aid Tax	£ 5,806			£ 5,806	£ 5,524
	Other	£ 4,880		£ 1,000	£ 5,880	
	<b>Sub Total</b>	<b>£ 39,475</b>	<b>£ -</b>	<b>£ 1,000</b>	<b>£ 40,475</b>	<b>£ 32,107</b>
Donations	Organisations				£ -	£ 3,201
	Other				£ -	£ 3,201
	<b>Sub Total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 3,201</b>
Other	Bank Interest		£ 3,766		£ 3,766	£ 2,764
	Rent / Let	£ 5,100			£ 5,100	£ 5,750
	Stedfast				£ -	
	Miscellaneous				£ -	
	<b>Sub Total</b>	<b>£ 5,100</b>	<b>£ 3,766</b>	<b>£ -</b>	<b>£ 8,866</b>	<b>£ 8,514</b>
Events	Fundraising	£ -	£ -	£ -	£ -	£ -
<b>Total Ordinary Receipts</b>		<b>£ 44,575</b>	<b>£ 3,766</b>	<b>£ 1,000</b>	<b>£ 49,341</b>	<b>£ 43,822</b>
Extraordinary	Donation / Bequest				£ -	
	Grant	£ 16,666			£ 16,666	£ 8,222
	Other				£ -	
	<b>Sub Total</b>	<b>£ 16,666</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 16,666</b>	<b>£ 8,222</b>
Missions	Other charities	£ 410	£ -	£ -	£ 410	£ 342
<b>Total Receipts (Ordinary plus Extraordinary)</b>		<b>£ 61,651</b>	<b>£ 3,766</b>	<b>£ 1,000</b>	<b>£ 66,417</b>	<b>£ 52,386</b>
<b>Payments</b>						
Ministry	Stipend/Salary & NIC	£ 28,578			£ 28,578	£ 19,999
	Expenses				£ -	
	Pulpit Supply	£ 130			£ 130	£ 65
	Int Moderator Fee, Exp				£ -	£ 465
	<b>Sub Total</b>	<b>£ 28,708</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 28,708</b>	<b>£ 20,529</b>
Other Salary	Church Officer / Cleaner	£ -	£ -	£ -	£ -	£ -
Property	Council Tax				£ -	£ -
	Insurance	£ 2,144			£ 2,144	£ 2,297
	Heat & light	£ 4,977			£ 4,977	£ 5,779
	Repairs, upkeep	£ 9,547			£ 9,547	£ 4,102
	Equipment, Furnishing				£ -	£ -
	Other				£ -	£ -
	<b>Sub Total</b>	<b>£ 16,668</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 16,668</b>	<b>£ 12,178</b>
Other	Stedfast Magazine	£ 150			£ 150	£ 150
	Office & Publicity	£ 338			£ 338	£ 402
	Kirk Session				£ -	
	Miscellaneous	£ 1,493	£ 26		£ 1,519	£ 1,712
	Organisations Support				£ -	
	<b>Sub Total</b>	<b>£ 1,981</b>	<b>£ 26</b>	<b>£ -</b>	<b>£ 2,007</b>	<b>£ 2,264</b>
Fundraising	Expenses	£ -	£ -	£ -	£ -	£ -
Contributions	Denomination	£ 4,980			£ 4,980	£ 4,951
	Presbytery				£ -	
	Denominational Missions				£ -	
	<b>Sub Total</b>	<b>£ 4,980</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 4,980</b>	<b>£ 4,951</b>
<b>Total Ordinary Payments</b>		<b>£ 52,337</b>	<b>£ 26</b>	<b>£ -</b>	<b>£ 52,363</b>	<b>£ 39,922</b>
Extraordinary	Refurbishment etc	£ -	£ -	£ -	£ -	£ -
Mission	Other charities	£ 410	£ -	£ -	£ 410	£ 442
<b>Total Payments (Ordinary plus Extraordinary)</b>		<b>£ 52,747</b>	<b>£ 26</b>	<b>£ -</b>	<b>£ 52,773</b>	<b>£ 40,364</b>
<b>Surplus (Deficit) Nel Recpts (Paymnts)</b>		<b>£ 8,904</b>	<b>£ 3,741</b>	<b>£ 1,000</b>	<b>£ 13,645</b>	<b>£ 12,023</b>
Transfers From Other Funds (show as positive number)		£ -	£ 120	£ -	£ 120	£ -
Transfers To Other Funds (show as negative number)		£ 120	£ -	£ -	£ 120	£ -
<b>Net Movement on Funds</b>		<b>£ 8,784</b>	<b>£ 3,861</b>	<b>£ 1,000</b>	<b>£ 13,645</b>	<b>£ 12,023</b>

## Supplementary Sheet and Notes - Year ending 31 December 2025

	General Unrestricted £	Manse Fund Restricted £	Ministry Support Restricted £
<b>Note <u>Details of Receipts</u></b>			
9.1 Offerings - Other			
One-off gifts	£ 4,880		
One-off gift to support Ministry Costs in 2026			£ 1,000
	<b>£ 4,880</b>	<b>£ -</b>	<b>£ 1,000</b>
9.2 Donations - Organisations & Other	£ -	£ -	£ -
9.3 Other - Miscellaneous	£ -	£ -	£ -
9.4 Extra-ordinary - Other	£ -	£ -	£ -
9.5 Receipts from Missions			
Harvest collection	£ 250		
Remembrance Sunday collection	£ 160		
	<b>£ 410</b>	<b>£ -</b>	<b>£ -</b>
<b>Note <u>Details of Payments</u></b>			
9.6 Property - Other	£ -	£ -	£ -
9.7 Office & Publicity			
Phone line	£ 62		
Broadband	£ 276		
	<b>£ 338</b>	<b>£ -</b>	<b>£ -</b>
9.8 Miscellaneous			
General Assembly meals & accommodation	£ 436		
First Aid training	£ 360		
CCLJ licence	£ 202		
Catering for church lunch	£ 175		
Flyers & publicity	£ 120		
Thank you gift for church hall redecoration	£ 200		
	<b>£ 1,493</b>	<b>£ -</b>	<b>£ -</b>
9.9 Denominational Missions	£ -	£ -	£ -
9.10 Extraordinary Payments	£ -	£ -	£ -
9.11 Other charities			
Glasgow City Mission	£ 250		
Erskine Veterans Charity	£ 160		
	<b>£ 410</b>	<b>£ -</b>	<b>£ -</b>