

# Congregation Report year ending 31 December 2025

## 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 it recognises liberty of judgment 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 to 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/ Deacons Court/ Committee of Management** of this Congregation. The Property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this Report.

The **Minister/ Interim Moderator** of this Congregation is appointed by the Presbytery of the **West**. 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/ Deacons Court/ Committee of Management**. 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. Presbyterianism means the government of the Church by elders.

## 4. Activities and Achievements

The Rev C B Mackenzie and the Kirk Session confirm the ongoing provision of services of worship and care and fellowship of people of all ages (visiting in homes, Care homes, hospitals etc). On the first Sunday of each month prior to the service, a prayer meeting is held in the small hall. Children's Church is also held on a Sunday.

## 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 £250,000, the Financial Statements of this Congregation set out on pages 7 to 9 consist of a Statement of Congregation Funds and movements thereon during the Year ending 31 December 2025 and details of the Receipts and Payment, Surplus (Deficit), and Net Movement on Funds during the year with supplementary notes thereon where appropriate.

The receipts and payments and Statement of Balances are set out on pages 7 to 9.

The ordinary receipts and payments for regular Congregational activities are shown in the one fund that we have at the moment, and in 2025 amounted to receipts £21676.63 and outgoings £43731.22 respectively. This gives a deficit of £-22054.59. The total amount of congregational funds at 31<sup>st</sup> December 2025 is £71871.23. There is no outstanding income or expenditure.

### 6. 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 Congregation Funds.
- The Receipts and Payments of Congregation 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 Congregation Funds represents 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 and Church Hall** together with fittings and furnishings (including communion, other ecclesiastical articles). **Congregation does not own a Manse.**

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 6.

### 9. Approval of Congregation Report and Financial Statements

The Congregation Report and Financial Statements were approved by the **Congregational Board/ Deacons Court/ Kirk Session & Committee of Management** at their meeting on 29 April 2026 and by the Congregation at the Annual General Meeting held on 24<sup>TH</sup> May 2026. The Office Bearers authorised to sign the Report and Finance Statements on behalf of the Congregation are: -

Signed

*[Handwritten signature]*

**Minster/ Interim Moderator**

Signed

*Walter McKay*

**Session Clerk**

Signed

*Walter McKay*

**Clerk to the Congregational Board  
Clerk of Committee of Management  
Preses**

Signed

*Maui Parkidge*

**Treasurer**

Date

*24/5/26*