

CHRYSTON UNITED FREE CHURCH OF SCOTLAND

Scottish Charity No.SC015285

A Congregation of the United Free Church of Scotland,
Charity No.SC008167.

Congregation Report and Financial Statements Year ending 31 December 2024

Principal place of worship and of Congregation activities:

**CHURCH ROAD, MUIRHEAD
GLASGOW**

Congregation Report and Financial Statements

Year ending 31 December 2024

	Page
Contents	1
Trustees, Office Bearers, members of Courts of the Congregation	2
Congregation Report	3/6
Report of the Independent Examiner	7
Statement and Movement of Balances on Congregational Funds	8
Financial Statements:- <i>Receipts and Payments</i>	9

**Office Bearers, Trustees and Members of the Courts of the
Congregation serving during Year ending 31 December 2024**

Minister

Office Bearers

***Session Clerk
Clerk to Board
Treasurer***

Property Trustees (ex Officio)

***Session Clerk
Clerk to the Board
Treasurer***

Kirk Session

Minister

**Session Clerk
Elders:-**

Congregational Board

Minister

**Clerk to Congregational Board
Elders:-**

Bankers

Virgin Money, Cumbernauld

Independent Examiner

Congregation Report year ending 31 December 2024

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 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 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 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. 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 Minister, with the input of visiting preachers and elders, maintain the conduct of worship and with the faithful care of the Kirk Session provide pastoral care to members and families, to adherents and to others in the community.

The following are the key Church meetings in the life of the congregation.

Sunday Morning Services	11.00 am
'Jammy Tots' Adults & Toddlers	Every Thursday
'Knit and Natter'	Every Thursday
Community Prayer Meeting	Third Thursday in the month
Session & Congregational Board Meetings	Third Friday in the month

5. 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 Statements of this Congregation set out on pages 8 to 9 consist of a Statement of Congregation Funds and movements thereon during the Year ending 31 December 2024 and details of the Receipts and Payment, Surplus (Deficit), and Net Movement on Funds during the year with supplementary notes thereon where appropriate.

The ordinary Receipts and Payments for the regular Congregation activities are shown in the General Fund and in the year amounted to **£ 27,409** and **£30,427** Respectively, giving a deficit of **£3,018**. After Extraordinary and Other Receipts and Payments, the deficit is **£3,018**. There were various improvements to the Church and Halls, and these amounted to **£7,558**.

The total amount of all Congregation Funds at 31st December 2024 is £17,932.

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, together with fittings and furnishings (including communion, other ecclesiastical articles).

The Congregation also own Chryston UF Community Halls (formerly Muirhead Public Hall) which was purchased in 2016.

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 31st December 2024 is on page 7.

9. Approval of Congregation Report and Financial Statements

The Congregation Report and Financial Statements were approved by the **Congregational Board** at their meeting on **24TH JUNE 2025.**

The Office Bearers authorised to sign the Report and Finance Statements on behalf of the Congregation are:-

Signed		Minister
Signed		Session Clerk
Signed		Clerk to the Congregational Board
Signed		Treasurer

Date **24TH JUNE 2025.**

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

I report on the Report and Financial Statements of the Congregation for the year ending 31 December 2024 which are set on pages **3 to 6 and 8 to 9.**

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 Examiners 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 Accounts Regulations and
 - to prepare report and accounts which accord with the accounting records and comply with Regulation 9 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 Report and Financial Statements to be reached.

Signed:

Name:

Address:

Date: 24 June 2025

Statement of Balances 2024

Chryston United Free Church of Scotland

Statement of Balances and Movement on Congregation Funds for Year ending 31 December 2024

Fund	Nature of Fund	Balance 01.01.24 £	Receipts 2024 £	(Payments) 2024 £	Surplus (Deficit) £	Net Fund Transfers £	Net change on Fund £	Balance 31.12.24 £	Held as follows	£
General	Unrestricted Note 1	8,388.57	27,409.05	30,426.74	-3,017.69	0.00	-3,017.69	5,370.88	Virgin Money	5,370.88
Church & Hall	Designated Note 4	11,956.36	27,206.95	26,601.99	604.96	0.00	604.96	12,561.32	Virgin Money Cash	12,561.32
Total Congregation Funds		20,344.93	54,616.00	57,028.73	-2,412.73	0.00	-2,412.73	17,932.20		17,932.20
										17,932.20

Notes to the Financial Statements for the year ending 2024

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).
Church & Hall	Designated	Note 2	Net income from let of halls, for repairs, decoration and refurbishment of the halls and church.
Governance		Note 3	No governance costs are incurred during the year. Duties relating to governance are provided voluntarily.
Property	Church Manse	Note 4	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.
Investments		Note 5	Investments held on behalf of the Congregation which have a variable Market Value are included in the above Statement of Balances at the value at the year end. Revaluations during the year are reported in the table above as 'Net Change in Fund'.
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 Trustee of the Congregation.

Approval of Congregation Financial Statements for the Year ending 31 December 2024 as set out on Pages 7,8. by Office Bearers authorised to sign.

Minister

Clerk to Congregational Board

Treasurer

Date

24TH JUNE 2025 Page 8

Name

Name

Name

Receipts & Payments 2024

Chryston United Free Church of Scotland

Receipts and Payments for the Year ending 31 December 2024 (comparative year to 31 December 2023)

Fund		General Unrestricted £	Church & Hall Designated £	Total 2024 £	Total 2023 £
Receipts	Offerings				
	Open	1,905	0	1,905	1,822
	Freewill	1,010	0	1,010	965
	Freewill (gift aid)	17,496	0	17,496	16,731
	Gift Aid Tax	4,687	0	4,687	5,275
	Other	0	0	0	1,501
	Sub Totals	25,098	0	25,098	26,295
Donations	Organisations	0	0	0	0
	Other	100	0	100	0
	Sub Total	100	0	100	0
Other	Interest	0	0	0	0
	Use of premises	2,211	27,207	29,418	21,618
	Stedfast	0	0	0	0
	Miscellaneous	0	0	0	0
	Sub Total	2,211	27,207	29,418	21,618
Events	Fundraising	0	0	0	0
	Sub Total	0	0	0	0
Extra-ordinary	Sale of assets	0	0	0	0
	Gifts	0	0	0	0
	Sub Total	0	0	0	0
Missions	Other charities	0	0	0	0
	Sub Total	0	0	0	0
Total Receipts		27,409	27,207	54,616	47,913
Payments					
Ministry	Stipend/Salary & NIC	19,488	0	19,488	18,584
	Expenses	2,321	0	2,321	837
	Pulpit Supply	1,215	0	1,215	1,330
	Int Moderator Fee, Exp	0	0	0	0
	Sub Total	23,024	0	23,024	20,751
	Ch. Officer/ Cleaner	709	3,739	4,447	4,212
Other Salary	Sub Total	709	3,739	4,447	4,212
Property	Letting expenses	0	0	0	0
	Insurance	888	1,710	2,598	2,550
	Heat, light, utilities	2,131	9,227	11,358	13,417
	Repairs, upkeep	225	4,369	4,594	2,578
	Equipment, Furnishing	0	0	0	0
	Sub Total	3,244	15,305	18,549	18,545
Other	Stedfast Magazine	150	0	150	150
	Office & Publicity	0	0	0	0
	Kirk Session	0	0	0	0
	Miscellaneous	0	0	0	30
	Sub Total	150	0	150	180
Contributions	Denomination	3,300	0	3,300	2,919
	Presbytery	0	0	0	0
	Missions	0	0	0	0
	Sub Total	3,300	0	3,300	2,919
Extra-ordinary	Refurbishment	0	7,558	7,558	3,577
	Sub Total	0	7,558	7,558	3,577
Mission	Other charities	0	0	0	0
	Sub Total	0	0	0	0
Total Payments		30,427	26,602	57,029	50,184
Surplus (Deficit)		-3,018	605	-2,413	-2,271
Transfers between Funds		0	0	0	0
Net Movement on Funds		-3,018	605	-2,413	-2,271