

**2024 OSCR Accounts**

**The Church of Scotland**  
**Hamilton Bardrainney Church**



**RECEIPTS AND PAYMENTS ACCOUNTS**

**Congregation No: 150820**

**Charity No: SC 005421**

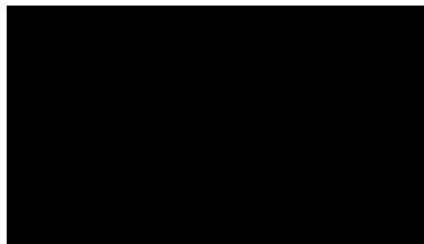
## Reference and Administrative Information

Charity Name: Hamilton Bardrainney Church

Charity Registration Number: SC005421

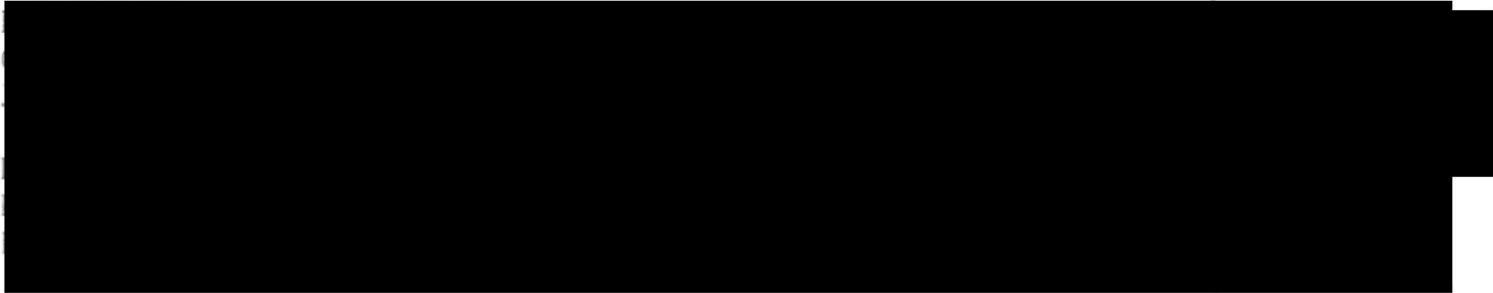
Congregation Reference No: 150820

Contact Address:



## Trustees

Kirk Session :

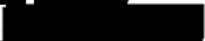


## Principal Office-bearers

Session Clerk:



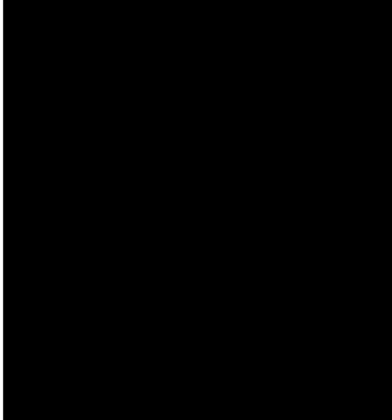
Clerk to the Board:



Church Treasurer:



## Independent Examiners



## Bankers

Bank of Scotland,  
West Blackhall Street  
Greenock

### **Trustees' Annual Report Year ended 31 December 2024**

#### **Structure, Governance and Management**

##### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution

##### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

##### **Organisational Structure**

The Congregational Board is chaired by the Interim Moderator and meets eight times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets eight times a year is responsible for spiritual affairs within the church.

##### **Objectives and Activities**

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. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services of worship are held each Sunday morning with special midweek services during the year.

The church has various groups within the church such as the Guild, the Sunday School, Bible Study and Prayer group, Keep Fit Group, Table Tennis Group and Boys Brigade. The church may also be used for secular activities and social events, with the approval of the board.

We have opened the church building one day a week as a "Warm Spaces" café. We offer soup, snacks, hot rolls etc. We provide books, games and company for our community and beyond. The café was initially intended to run during the winter months only but has proved to be so successful that it has continued throughout the year, with an average attendance of 35-40 people attending weekly. The café is open to all and has been widely received by those with different faiths and no faith. Our local café donates a few dozen rolls every week and one of our church families donates a weekly block of sausage. Our café is also dementia friendly and we welcome one or two people with this condition on a weekly basis.

## **2024 OSCR Accounts**

### **Trustees' Annual Report (cont) Year ended 31 December 2024**

#### **Achievements and Performance**

The congregation is always active in supporting events outside the normal run of activities. The Guild attend ecumenical events in other churches in the area including the Roman Catholic church St Francis and the Episcopal Church St. Marys. At Easter during Holy Week we shared worship with other denominational churches within Port Glasgow.

The congregation was represented at a number of events throughout the year, as the events arose. Outside events are advertised within the church each Sunday and at the Board and Session meetings.

#### **Financial Review**

The main source of income is the weekly offerings with some monies coming from various donations and special collections e.g. for Fabric.

The offerings overall, were increased by £638 with gift aid portion of offering increased by £54 over year with freewill offering & open plate being increased by £584.

Additional funds have been raised during 2024 via Quiz Nights and Good as New Shop.

Our Church Manse is now rented out with monies going directly to our Consolidated Fabric Fund which is held by Church of Scotland Trustees in Edinburgh. We also hold a local fabric fund which has been used this year to repair part of the church roof at a cost of £19,945.

#### **Reserves Policy**

It is the Trustees' policy to hold reserves of sufficient expenditure in a general fund as well as our restricted funds. At the year end the Church held unrestricted cash funds of £17,373 of which £250 is designated for Benevolent Fund use. This balance represents funds available for use in general running at start of 2025

The Church also held £53,982 of restricted funds for "Fabric Fund" which have been raised for the specific Purpose, as stated in Page 10.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2024**

**Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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 Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2009. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

Dated: February 2025

SC 005421

## Independent Examiner's Report to the Trustees of Hamilton Bardrainney Church

### 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.

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 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 seeking 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 accounts.

### Independent examiner's statement

In the course of my examination of the statement of account for the year ended 31 December 2024, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect:
  - accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006
  - the accounts do not accord with those records
  - the statement of account do not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Signed

Dated February 2025

**Hamilton Bardrainney Church**  
**Receipt and Payment Accounts**  
**Year ended 31st. December 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	£	£	£	£	£
<b>Receipts</b>					
Freewill Offering Envelopes (non					
Gift Aid)	7,000.60			7,000.60	6,707
Gift Aid Offerings	13,328.00			13,328.00	13,274
Ordinary Offerings	5,105.60			5,105.60	4,816
Corner Cafe Heating, Lighting & Stationery	250.00			250.00	0
After teas/coffees		799.37		799.37	610
Restricted Fabric Fund Boxes		0.00		0.00	258
Smartie Tubes(20P's)				0.00	0
Quiz Nights		297.00		297.00	237
Transferred from General Fund				0.00	2,000
Warm Spaces Grant (2023 & 2024)		0.00		0.00	3,820
Hospice, Mcmillan, Crossreach, Parkinson's, Church Angels & Barnabas Trust	1,495.00			1,495.00	1,562
Money raised by Keep Fit & Table Tennis Class for various charities (see page 12) & General Inc	0.00			0.00	100
Donations from Congregation	3,818.00			3,818.00	2,805
From C of S for nsurance	0.00			0.00	2,803
	30,997.20	1,096.37	0.00	32,093.57	38,992
Tax on Gift Aid Offerings	5,433.62			5,433.62	5,395
Money raised in Charity Shop	3,540.86			3,540.86	2,179
Weddings, Funerals etc.	815.00			815.00	250
Life & Work	42.00			42.00	84
Donations from Café on the Corner Users	2,948.60			2,948.60	2,224
Donations from Keep Fit	205.00			205.00	50
Miscellaneous Income	445.00			445.00	2,293
Donation from Guild	300.00			300.00	550
Benevolent Fund	0.00			0.00	0
Adjustment for Grant from General account	0.00			0.00	0
<b>Total Receipts</b>	<b>44,727.28</b>	<b>1,096.37</b>	<b>0.00</b>	<b>45,823.65</b>	<b>52,017</b>

**Hamilton Bardrainney Church**  
**Receipt and Payment Accounts**  
**Year ended 31st. December 2024**  
Continued

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	£	£	£	£	£
<b>Payments</b>					
Ministry & Mission Allocation	13,001.00			13,001.00	10,265
Presbytery Dues	0.00			0.00	204
Int.Mod., Minister's Travelling Expenses & Locum Costs	4,392.25			4,392.25	4,120
Other Salaries	1,050.00			1,050.00	1,760
Fabric Repairs & Maintenance	4,283.50			4,283.50	3,936
Heating & Lighting	6,317.49			6,317.49	4,074
Insurance	1,894.62			1,894.62	3,647
Outreach	1,995.00			1,995.00	1,862
Posts, Printing, Stationery etc	303.56			303.56	661
Petty Cash for Craft Group	0.00			0.00	200
Café on the Corner Expenses	2,149.94			2,149.94	747
Life & Work Magazine	70.00			70.00	81
Transferred to Restricted Fund				0.00	2,000
Charity Shop rent	600.00			600.00	300
Miscellaneous Expenses	1,018.97			1,018.97	2,164
Replacement Roof+ repair		19,945.00		19,945.00	120
Grant expenditure		2,250.00		2,250.00	
To Café on the Corner				0.00	1,006
Broken Television & new Music Box	3,079.48			3,079.48	359
<b>Total Payments</b>	<b>40,155.81</b>	<b>22,195.00</b>	<b>0.00</b>	<b>62,350.81</b>	<b>37,506</b>
 <b>Excess of Receipts over Payments for the year before transfers</b>	 4,571.47	 -21,098.63		 -16,527.16	 14,512
 <b>Excess of Receipts over Payments for the year</b>	 4,571.47	 -21,098.63		 -16,527.16	 14,512



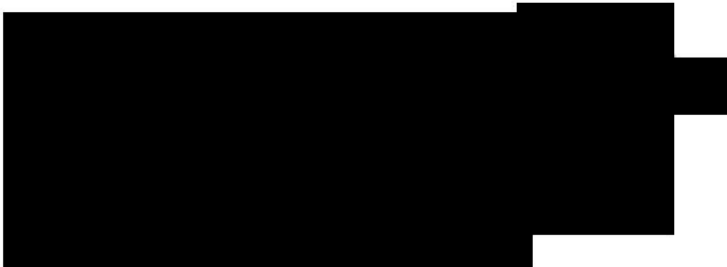
**Hamilton Bardrainney Church**  
**Statement of Balances**

At 31st. December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
<b>Bank &amp; Deposit Balances</b>				
Bank & Deposit Balances brought forward from 31/12/2023	12,801.65	75,080.96		87,882.61
<b>Movement in year:</b>				
Excess of receipts over Payments for the year	4,571.47	-21,098.63		-16,527.16
Transfer between funds	0.00			0.00
Bank & Deposit Balances carried forward	17,373.12	53,982.33	0.00	71,355.45
<b>Debtor at 31st. December 2024</b>				
Estimated Gift Aid Tax Recoverable	5,400.00			5,400.00

The accounts were approved by the Kirk Session and Financial Board on 3rd February 2024

For and on behalf of the Kirk Session and Financial Board



# **Hamilton Bardrainney Church**

## **Notes to the Accounts**

### **1. Trustees Remuneration and Related Party Transactions**

One trustee received remuneration totalling £1,050 in the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

### **2. Movement of Funds**

	At 1st. January 2024 £	Receipts £	Payments £	Transfers £	At 31st. December 2024 £
<b>Unrestricted Funds</b>					
General Fund	12,801.65	44,727.28	(40,155.81)	0.00	17,373.12
<b>Restricted Funds</b>					
Restricted Fabric Fund	75,080.96	1,096.37	(22,195.00)	0.00	53,982.33
<b>Total Funds</b>	<u>87,882.61</u>	<u>45,823.65</u>	<u>(62,350.81)</u>	<u>0.00</u>	<u>71,355.45</u>

#### Purpose of Restricted Funds

Donations for specific purposes e.g. Benevolent fund & Fabric.

Oscar Accounts

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>Analysis of Donations</b>					
Freewill Offering Envelopes(non Gift Aid)	7,000.60			7,000.60	6,707
Gift Aid Offerings	13,328.00			13,328.00	13,274
Ordinary Offerings	5,105.60			5,105.60	4,815
After service tea		799.37		799.37	610
Roof Fund boxes		0.00		0.00	258
Smartie Tubes (20P's)		0.00		0.00	0
Quiz Nights		297.00		297.00	237
Money raised by Keep Fit Class for various charities & (see page 6) & Church	65.00			65.00	100
Donation from Guild	300.00			300.00	550
Donation from Keep Fit Group	205.00			205.00	50
donations from Congregation	3,818.00			3,818.00	2,805
Special offerings for Mcmillan, Wateraid					
Hospice from K/Fit & Samaritans Purse etc	1,430.00			1,430.00	1,562
Weddings/Funerals/Use of Hall	815.00			815.00	250
Gift Aid Tax Return	5,433.62			5,433.62	5,396
From C of S for Insurance	0.00			0.00	2,803
Chaity Shop Income	3,540.86			3,540.86	2,179
Donations from Cafe users	2,948.60			2,948.60	2,224
	43,990.28	1,096.37	0.00	45,086.65	43,820
<b>Details of total that make up receipts Balance on Page 7</b>					
Transfer from Main Fund				0.00	2,000
Heating & Lighting from Corner Cafe	250.00	0.00		250.00	0
Life & Work	42.00			42.00	84
Miscellaneous Income includes insurance 2023	445.00	0.00		445.00	2,293
Warm Spaces Grant (2023 & 2024)		0.00		0.00	3,820
Benevolent Fund		0.00		0.00	0
	44,727.28	1,096.37	0.00	45,823.65	52,017.00
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>Analysis of Payments</b>					
Offering Envelopes	210.90	0.00	0.00	210.90	287
<b>Total Payments</b>	210.90	0.00	0.00	210.90	287

# Oscar Accounts

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<b>Charitable Activities</b>					
Ministry & Mission Allocation	13,001.00	0.00	0.00	13,001.00	10,265
Presbytery Dues	0.00	0.00	0.00	0.00	204
Int.Mod., Minister's Travelling Expenses &					
Locum Costs	4,392.25	0.00	0.00	4,392.25	4,120
Other Salaries	1,050.00	0.00	0.00	1,050.00	1,760
Fabric Repairs & Maintenance	4,283.50	0.00	0.00	4,283.50	3,936
Heating & Lighting	6,317.49	0.00	0.00	6,317.49	4,074
Insurance	1,894.62	0.00	0.00	1,894.62	3,647
Outreach	1,995.00	0.00	0.00	1,995.00	1,862
Posts, Printing, Stationary, copying	303.56	0.00	0.00	303.56	661
Life & work Magazine	70.00	0.00	0.00	70.00	81
Charity shop rent	600.00	0.00	0.00	600.00	300
roof repair				0.00	120
Caf� on the Corner expenses	2,149.94			2,149.94	746
Transferred to Fabric Account				0.00	2,000
Miscellaneous Expenses	1,018.97	0.00	0.00	1,018.97	2,164
Replacement roof + repair		19,945.00		19,945.00	
grant Expenditure		2,250.00		2,250.00	
Craft Group petty cash	0.00			0.00	200
Caf� on the Corner expenses				0.00	1,006
New Music Box	3,079.48			3,079.48	
Broken television				0.00	359
	<u>40,155.81</u>	<u>22,195.00</u>	<u>0.00</u>	<u>62,350.81</u>	<u>37,505</u>

## Governance costs

None

## Minister's Stipend

All church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's stipends are paid in accordance with national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend in the 5th. and subsequent years of service £38,884

## Collections for third parties

	2024	2023
	£	£
Turkey/Syria Earthquake		700.00
Samaritan's Purse	200.00	200.00
Ardgowan Hospice	65.00	200.00
Mcmillan Cancer Support	350.00	142.00
Wateraid	500.00	265.00
Erskine Crossreach		155.00
Parkinson's Disease Local Group		100.00
Church Angels	80.00	50.00
Little Sisters of the Poor		50.00
Connor Bristow	500.00	
Young Life International	100.00	
Holyland Bursary Fund	200.00	
	<u>1,995.00</u>	<u>1862</u>

Memorandum Appendix

Funds on account with Church of Scotland General Trustees

Year ended 31st. December 2023

	At 1st. January 2024 £	Insurance payment and miscellaneous costs £	At 31st. December 2024 £
Consolidated Fabric Fund Revenue - Opening Balance	18,301.35	1,973.95	16,327.40
Consolidated Fabric Fund - 2024 Revenue	11,224.14	0.00	11,224.14
Consolidated Fabric Fund - Year End Revenue Total	29,525.49	1,973.95	27,551.54