

# Bishopton Parish Church (Church of Scotland)

Scotland · Charity number SC006109

## Details

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Known as	Bishopton Parish Church
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1931-11-09
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	The Cornerstone 3 Greenock Road Bishopton Renfrewshire PA7 5JW
Website	<a href="http://www.bishoptonkirk.org.uk">www.bishoptonkirk.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Bishopton Parish Church exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a local Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in its parish.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems'

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** Renfrewshire
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	4
2024-12-31	£174,401	£147,814	-	4
2023-12-31	£238,518	£256,465	-	4
2022-12-31	£155,442	£139,996	-	4
2021-12-31	£190,131	£187,902	-	4
2020-12-31	£153,479	£144,969	-	4

**Bishopton Parish Church (Church of Scotland)**

Scotland - Charity number SC006109

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# Accounts

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**The Church of Scotland**  
**Bishopton Parish Church**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**For the Year ended 31 December 2024**

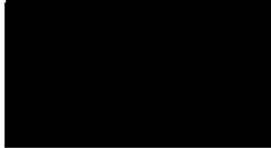
**Congregation No: 140740**

**Charity No: SC 006109**

**Bishopton Parish Church**  
**Year ended 31 December 2024**

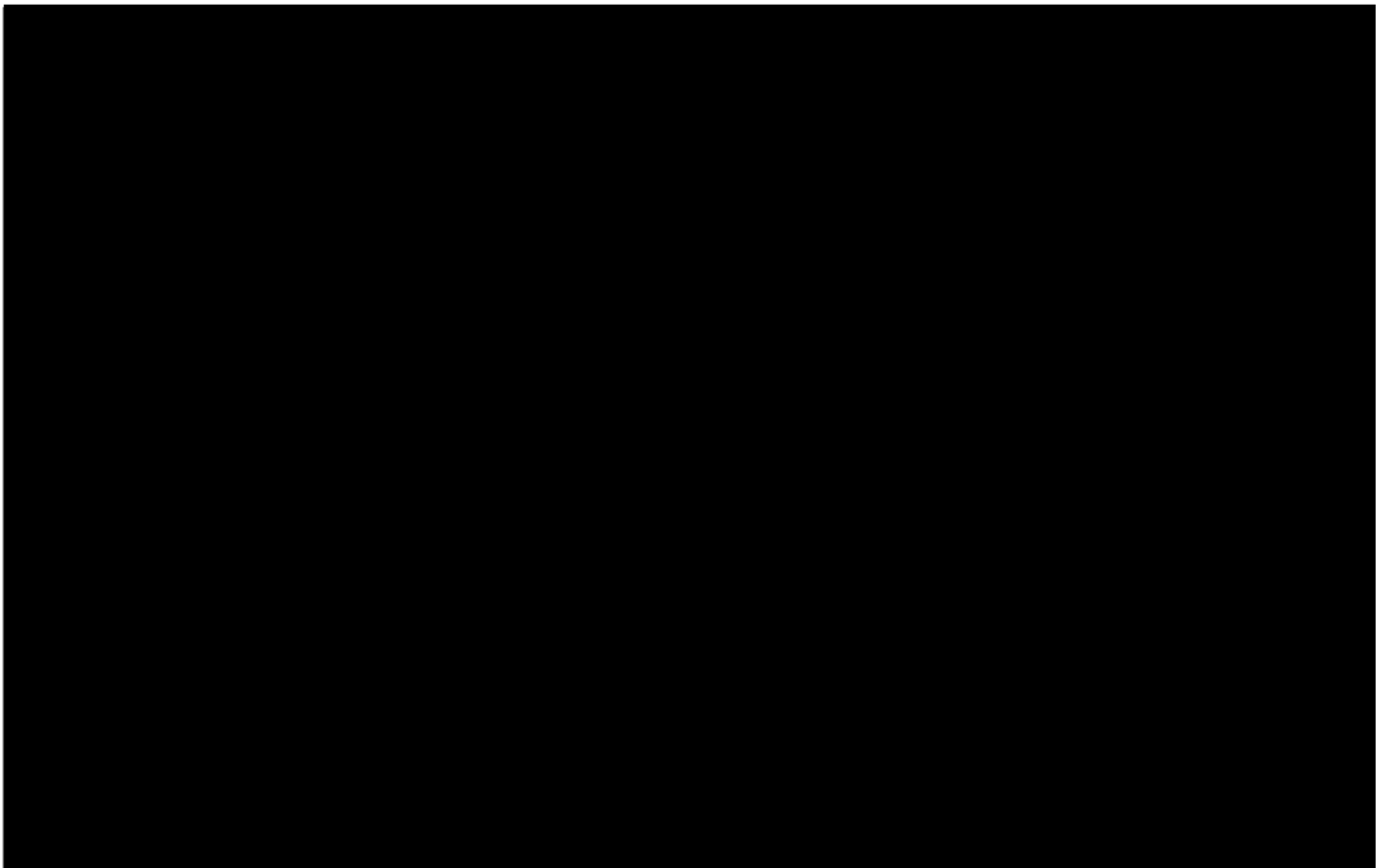
**Reference and Administrative Information**

Charity Name: Bishopton Parish Church  
Charity Registration Number: SC006109  
Congregation Reference No: 140740  
Contact Address:



**Trustees**

(Including all those who served for only part of the year).



**Principal Office-bearers**

Minister:  
Session Clerk  
Clerk to the Congregational Board:  
Church Treasurer:



**Independent Examiner**



**Bankers**

Bank of Scotland, 8 Bridgewater Place, Erskine, PA8 7AA

# **Bishopton Parish Church 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 Church of Scotland Unitary Form Deed of Constitution.

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

The Kirk Session comprises those members of the church who are considered by the Kirk Session to have the appropriate gifts and skills, undertake a course of instruction and are ordained to the position of Elder. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. In 2024, the Congregational Board comprised 19 elders and 18 elected members. The elected Board members are appointed from the Church Roll after 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 as members of the Board. Board Members served until the church adopted the Unitary Deed of Constitution on 13 March 2024.

### **Organisational Structure**

On 13 March 2024 the church adopted a Unitary Deed of Constitution, replacing the Model constitution. The new constitution does not include a Congregational Board. The Kirk Session adopted new ways of working to ensure that meetings were conducted efficiently and that matters were considered timeously according to the needs of the church. To that end a Business Committee was established to support agenda planning, receipt of reports and correspondence and to monitor outcomes and delivery timelines.

### **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.

Public worship is held at the Church, located on Erskine Ferry Road, every Sunday throughout the year at 11.00 a.m. Communion services are held quarterly and additional services are held periodically, including ecumenical services and at special times in the Christian calendar. Monthly mid-week Chit-Chat worship services at 1 pm in The Cornerstone complement the 11am worship in the Church. Online services have continued to be a popular addition to the provision of worship.

Church organisations cover a range of activities including children's Sunday Kidz, Senior Choir, Junior Singers and the Chit Chat Group. Girls' Brigade, affiliated to the Church but with their own organisational structures, use the church facilities to provide activities for girls and is under the supervision of the Kirk Session. The Boys' Brigade was re-established in August 2024 and has proved to be a popular addition to our children and youth services. Church premises are also made available to other users approved by the Congregational Board (Kirk Session after 13 March 2024) when space allows.

**Bishopton Parish Church**  
**Trustees' Annual Report**  
**Year ended 31 December 2024** (continued)

**Achievements and Performance**

Bishopton Parish Church is an active congregation providing groups and activities for all ages within the community. Services of worship continue the link with the community, seeking to be relevant to peoples' life experience and specific to seasons and occasions throughout the course of the year. Church organisations continue to prosper. The expanding housing development, commonly known as 'Dargavel', on the former Royal Ordnance Factory site in Bishopton continues to grow which will increase the population within the parish and presents an opportunity for outreach for the church.

**Coronavirus Restrictions**

The activities of the Congregation have gradually returned to normal after the passing of Covid restrictions although some members now prefer watching the online services rather than attending worship in the church and in The Cornerstone.

**Financial Review**

There was a surplus of £23,010 in the General (Unrestricted) Fund for the year. There was a sustained increase in income from hall lets during the year and an increase in offerings. There were also several single donations totalling just over £7,000. Our utility costs increased significantly in the year, as anticipated. General Funds at the end of 2024 were £77,019 compared to £54,009 at the end of 2023.

Restricted Funds had a surplus of £3,577 for the year. There was just over £6,000 expenditure on conservation monitoring and IT infrastructure at The Cornerstone, more than offset by regular giving to the fund and by Gift Aid recovery on those givings. Restricted Funds at the end of 2024 were £82,649 compared to £79,072 at the end of 2023.

**Reserves Policy**

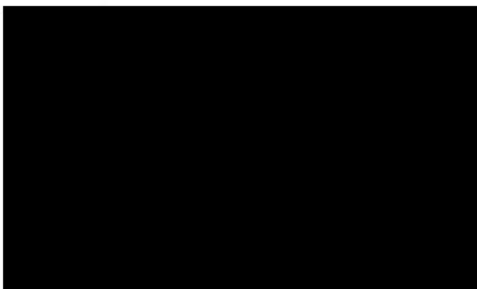
It has been the Trustees' policy to build up reserves over a number of years in anticipation of the need for major refurbishment or repairs of our accommodation. The church building is old and will require substantial works on a regular basis, although it is currently in a good state of repair. Within the Restricted Funds there is a Church Restoration Fund primarily for repairs to the Church building. Church members continue to give additional financial support to the Church Restoration Fund, mostly by standing order, and given this continuing level of support, the trustees believe that the current policies are adequate.

**Bishopton Parish Church  
Trustees' Annual Report  
Year ended 31 December 2024**

**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 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 2007. 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,



**Bishopton Parish Church**  
**Year ended 31 December 2024**

**Independent Examiner's Report to the Trustees of Bishopton Parish Church**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 11.

**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 (as amended). 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.

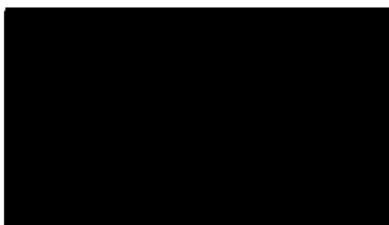
**Basis of independent examiner's statement**

An 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.

**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 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Welsh Walker Limited  
Chartered Accountants  
179A Dalrymple Street  
Greenock  
PA15 1BX

2 May 2025

**Bishopton Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

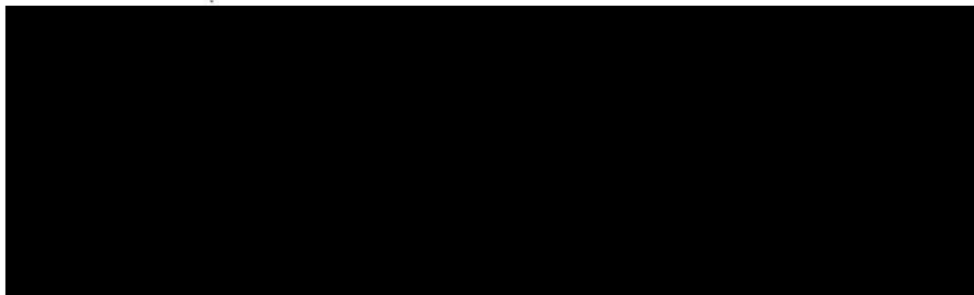
		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Receipts</u></b>	Note				
Offerings	1	110,864	8,349	119,213	112,580
Hall rentals		32,761	0	32,761	21,509
Weddings and funerals		560	0	560	980
Legacies		1,368	0	1,368	497
Grants		0	0	0	77,760
VAT recovered		0	0	0	16,447
Flower Fund donations		75	0	75	30
Fund raising		7,857	0	7,857	4,710
Other income	2	7,364	1,495	8,859	4,005
IT & Web		3,708	0	3,708	0
<b><u>Total Receipts</u></b>		164,557	9,844	174,401	238,518
<b><u>Payments</u></b>					
Costs of generating funds	3	0	0	0	0
Charitable activities	4	141,547	0	141,547	136,480
Restricted Fund costs	5	0	6,267	6,267	119,985
Governance costs	6	0	0	0	0
<b><u>Total Payments</u></b>		141,547	6,267	147,814	256,465
<b>Excess of Receipts over Payments for the year before transfers</b>		23,010	3,577	26,587	-17,947
<b>Transfers</b>		0	0	0	0
<b>Excess of Receipts over Payments for the year</b>		23,010	3,577	26,587	-17,947

**Bishopton Parish Church**  
**Statement of Balances**  
**At 31 December 2024**

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2024	2023
Note	2024	2024	£	£
	£	£		
<b><u>Bank &amp; Deposit Balances</u></b>	<b>9</b>			
Bank & deposit balances brought forward	54,009	79,072	133,081	151,028
<b>Movement in year:</b>				
Excess of Payments over Receipts for the year	23,010	3,577	26,587	-17,947
Bank & deposit balances carried forward	77,019	82,649	159,668	133,081
 <b><u>Investments at market value</u></b>				
(cost £ nil)	0	0	0	0
<b><u>Assets</u></b>				
Gift Aid Receivable	0	0	0	0
<b><u>Liabilities</u></b>				
Cost of repair not yet billed	0	0	0	0

The accounts were approved by the Kirk Session 4th February 2025.

For and on behalf of the Kirk Session and the Congregational Board



## **Bishopton Parish Church**

### **Notes to the Accounts**

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>1. Analysis of Donations</b>				
Offerings	90,475	6,517	96,992	89,883
Tax Recovered on Gift Aid Donations	20,389	1,832	22,221	22,697
Total Offerings	<u>110,864</u>	<u>8,349</u>	<u>119,213</u>	<u>112,580</u>
<b>2. Other income</b>				
Donations	7,225	789	8,014	1,111
Sale of furniture, equipment etc.	0	0	0	226
Transfer from Restricted Account	0	0	0	167
Asylum Seeker Travel Fund	0	0	0	68
Reimbursements/Water Charges	0	0	0	792
Other income	139	706	845	1,641
	<u>7,364</u>	<u>1,495</u>	<u>8,859</u>	<u>4,005</u>
<b>Analysis of Payments</b>				
<b>3. Costs of generating funds</b>				
Offering envelopes	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>4. Charitable activities</b>				
Giving to Grow allocation	61,781	0	61,781	58,338
Presbytery dues	1,627	0	1,627	2,020
Minister's expenses	2,072	0	2,072	2,008
Pulpit supply	500	0	500	410
Other staffing costs	20,878	0	20,878	19,220
Fabric repairs & maintenance	16,042	0	16,042	14,215
Cleaning	7,057	0	7,057	6,446
Council Tax	3,117	0	3,117	3,042
Heat and light	11,340	0	11,340	9,604
Insurance	4,011	0	4,011	3,884
Church office expenses	5,497	0	5,497	9,134
Other expenses	7,625	0	7,625	4,890
Transfer to Restricted	0	0	0	3,269
	<u>141,547</u>	<u>0</u>	<u>141,547</u>	<u>136,480</u>
<b>5. Restricted Fund costs</b>				
Church masonry repairs	0	0	0	117,845
The Cornerstone Conservation	0	2,750	2,750	0
Flower Fund	0	0	0	30
Other	0	0	0	2,110
The Cornerstone AV Upgrade	0	3,517	3,517	0
Disbursement Malawi collection	0	0	0	0
	<u>0</u>	<u>6,267</u>	<u>6,267</u>	<u>119,985</u>

**Bishopton Parish Church**  
**Notes to the Accounts**

	2024 £	2024 £	2024 £	2023 £
<b>6. Governance costs</b>				
Independent examiner's fees	0	0	0	0

**7. Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's 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 £31,642 and the Maximum Stipend in 5th and subsequent years of service was £38,884.

**8. Trustee Remuneration and Related Party Transactions**

During the year 6 trustees received remuneration totalling £17,894. 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.

**9. Movements in Funds**

	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
	£	£	£		£
<b>Unrestricted funds</b>					
Designated Fabric Fund	0	0	0	0	0
General Fund	54,009	164,557	141,547	0	77,019
	<u>54,009</u>	<u>164,557</u>	<u>141,547</u>	<u>0</u>	<u>77,019</u>
<b>Restricted funds</b>					
Church Restoration	6,665	9,138	2,750	0	13,053
Colin Gardner Legacy	10,810	0	0	0	10,810
Paxton Legacy	46,597	706	0	0	47,303
Kerr Legacy	10,000	0	3,517	0	6,483
Welfare Fund	5,000	0	0	0	5,000
	<u>79,072</u>	<u>9,844</u>	<u>6,267</u>	<u>0</u>	<u>82,649</u>
<b>Total funds</b>	<u>133,081</u>	<u>174,401</u>	<u>147,814</u>	<u>0</u>	<u>159,668</u>

Purposes of Designated Funds

Fabric Fund: this fund maintains a zero-balance (Ref. Item 11: Notes to accounts)

Purposes of Restricted Funds

Church Restoration: The Trustees have set aside funds for the maintenance of the three Church properties, excluding running costs.

Colin Gardner Legacy: This fund has no conditions attached and is used for projects which leave an enduring legacy.

Paxton Legacy: This fund has no conditions attached and is used for projects which leave an enduring legacy.

Kerr Legacy: This fund has no conditions attached and is used for projects which leave an enduring legacy.

Welfare Fund: This fund is for use at the Minister's discretion in support of any parishioners in need of support.

**Bishopton Parish Church**  
**Notes to the Accounts**

	2024
	£
<b>10. Collections for Third Parties</b>	
Shelter Scotland	1,153
Accord Hospice	485
CrossReach	1,253
World Central Kitchen	1,563
Save the Children	282
Poppy Scotland	345
UNICEF	954
	<hr/> <u>6,035</u> <hr/>

**11. Funds held by The Church of Scotland - General Trustees.**

The General Trustees administer a Fabric Fund on behalf of Bishopton Parish Church. There were no funds in this account at 31 December 2024.