

# St Ninians Parish Church of Scotland: Greenock

Scotland · Charity number SC008059

## Details

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Known as	St Ninians Church of Scotland
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1975-09-08
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address  
6 Cambridge Avenue  
Gourock  
PA19 1XT

## Activities

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

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

**What the charity does:** As a Church of Scotland congregation, religious services are held each week in a local community hall as our building (owned by The Church of Scotland General Trustees) was condemned and has now been sold and demolished. The congregation continues to support a Boys Brigade Company and a Guides Company and a Brownie Pack.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** Renfrewshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£33,373	£26,410	-	0
2023-12-31	£25,347	£38,658	-	0
2022-12-31	£17,885	£6,636	-	1
2021-12-31	£13,701	£7,715	-	1
2020-12-31	£17,291	£28,742	-	0

**St Ninians Parish Church of Scotland: Greenock**

Scotland - Charity number SC008059

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# Accounts

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**The Church of Scotland**  
**St Ninian's Parish Church, Greenock**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Congregation No: 150809**  
**Charity No: SC 008059**

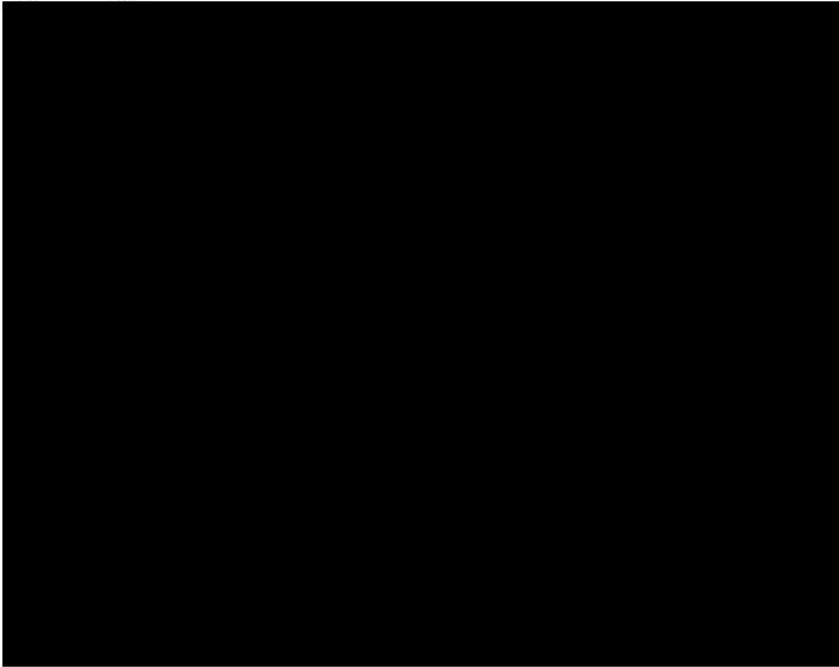
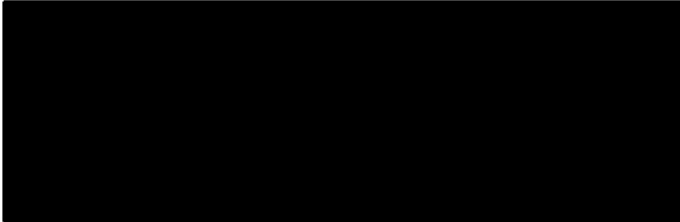
**St Ninian's Parish Church, Greenock**  
**Year ended 31 December 2024**

**Reference and Administrative Information**

Charity Name: St Ninian's Parish Church, Greenock

Charity Registration Number: SC008059

Congregation Reference No: 150809



**Bankers**

The Royal Bank of Scotland plc  
122 Cathcart Street  
Greenock PA15 1BA

**St Ninian's Parish Church, 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 Unitary Constitution

**Recruitment and Appointment of Trustees**

Members of the Kirk Session 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.

**Organisational Structure**

The Kirk Session which meets at least six times a year is responsible for the spiritual and temporal affairs of 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 to duty and 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.

**St Ninian's Parish Church, Greenock**  
**Trustees' Annual Report (cont'd)**  
**Year ended 31 December 2024**

**Achievements and Performance**

During the year, the congregation has been worshipping in the Meadowlark Community Hall. The General Trustees have still to make a decision about a church building in our parish in the future.

**Financial Review**

**Reserves Policy**

In the past, it has been the Trustees' policy to hold reserves of approximately six months' expenditure including designated funds. At the year end, the Church held unrestricted cash funds of £15,700. In addition, Endowment Funds, which cost £822, had a Market Value of £2,712

During the year, the congregation continued to provide a sufficient level of offerings to achieve a surplus of £6,963 after paying £10,503 in Maintenance Costs, much of which related to securing its buildings as required by its insurers due to the buildings having been condemned and put up for sale. With no buildings to heat, light or maintain, the congregation's financial position is reasonably good. However, the Kirk Session is not complacent as it knows that to realise its wish to have its own building again and to grow in number, the congregation will incur a rise in cost base and will need an equivalent increase in future income levels.

**Statement of Trustees' Responsibilities**

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church 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 time. This must be done to ensure that the financial statements comply with the Charities 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 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 or other irregularities

Approved by the Trustees and signed on their behalf,



**Session Clerk**

**Date:** 25th March 2025

# St Ninian's Parish Church, Greenock

SC 008059

## Report of the Independent Examiner

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 10.

### 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 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

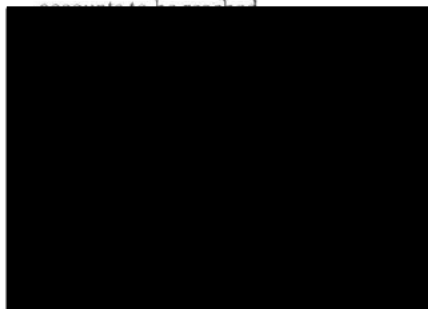
An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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
  - (a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - (b) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, orto which, in my opinion, attention should be drawn in order to enable a proper understanding of the

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25<sup>th</sup> MARCH 2025

**St Ninian's Parish Church Greenock**

**Receipts and Payments Account**

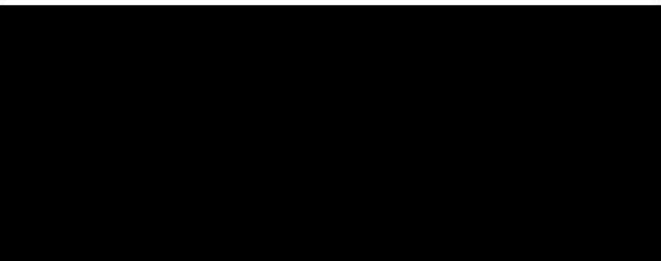
**Year ended 31 December 2024**

		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	Note	£	£	£	£	£
<b><u>Receipts</u></b>						
Donations	3	33,309	-	-	33,309	23,266
Activities for Generating Funds	3	-	-	-	-	-
Grants received	3	-	-	-	-	2,000
Investment income		64	-	-	64	43
<b><u>Total Receipts</u></b>		<u>33,373</u>	<u>-</u>	<u>-</u>	<u>33,373</u>	<u>25,309</u>
<b><u>Payments</u></b>	4					
Costs of generating funds		75	-	-	75	76
Charitable activities		26,335	-	-	26,335	38,582
<b><u>Total Payments</u></b>		<u>26,410</u>	<u>-</u>	<u>-</u>	<u>26,410</u>	<u>38,658</u>
<b>Excess of (Payments) over Receipts for the year before transfers</b>		6,963	-	-	6,963	(13,349)
<b>Transfers</b>		-	-	-	-	-
<b>Excess of (Payments) over Receipts for the year</b>		<u>6,963</u>	<u>-</u>	<u>-</u>	<u>6,963</u>	<u>(13,349)</u>

**St Ninian's Parish Church Greenock**  
**Statement of Balances**  
**At 31 December 2024**

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2024	2023
Note	2024	2024	2024	2024	2023
	£	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	8,737	-		8,737	24,305
<b><u>Movement in year:</u></b>					
Excess of Receipts over Payments for the year	6,963	-	-	6,963	(13,311)
Transfers	-	-			(2,257)
Bank & deposit balances carried forward	<u>15,700</u>	<u>-</u>	<u>-</u>	<u>15,700</u>	<u>8,737</u>
	* = market value balances of Investments, removed as not Bank & Deposit balances				
<b><u>Investments at market value</u></b>					
(cost £ 822)	<u>-</u>	<u>-</u>	<u>2,722</u>	<u>2,722</u>	<u>2,574</u>
<b><u>Assets</u></b>					
Gift Aid & Energy Cost				-	4,500
<b><u>Liabilities</u></b>					
Due to HMRC for over-claimed Gift Aid/Giving to Grow	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,811</u>

The accounts were approved by the Kirk Session on 25th March 2025  
For and on behalf of the Kirk Session



Session Clerk

Treasurer

## St Ninian's Parish Church Greenock

### Notes to the Accounts

#### Year ended 31 December 2024

##### Notes to the Accounts

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

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. **Movements in Funds**

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
Designated Fabric Fund	-	-	-	-	-
Designated Benevolent fund	490	-	55	-	435
General Fund	8,247	33,373	26,355	-	15,265
	<u>8,737</u>	<u>33,373</u>	<u>26,410</u>	<u>-</u>	<u>15,700</u>
<b>Restricted funds</b>					
Fabric Cost	-	-	-	-	-
Digital Hymnal	-	-	-	-	-
Glass Brick Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Endowment funds</b>					
Cardwell Bay Fund	-	-	-	-	-
General Investment Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>8,737</u>	<u>33,373</u>	<u>26,410</u>	<u>-</u>	<u>15,700</u>

##### Purposes of Designated Funds

The purpose of the Fabric Fund ceased when the Church Sanctuary and Halls were condemned.

##### Purposes of Restricted Funds

The purpose of the Glass Brick Fund ceased when the Church Sanctuary and Halls were condemned.

##### Purposes of Endowment Funds (Held by C of S Investors Trust)

Income from the Cardwell Bay fund is to be used for General purposes

Income from the General Investment fund is to be used for general purposes

**St Ninian's Parish Church Greenock**  
**Notes to the Accounts**

**Year ended 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Receipts</b>					
<b>Donations</b>					
Freewill Offerings	11,168	-	-	11,168	11,051
Tax Recovered on Gift Aid Donations	2,479	-	-	2,479	9,552
Ordinary Offerings (Open Plate)	878	-	-	878	1,131
Other Offerings, Donations etc	12,564	-	-	12,564	1,532
C of S Temporary Sale Costs Fund	6,220	-	-	6,220	-
	<u>33,309</u>	<u>-</u>	<u>-</u>	<u>33,309</u>	<u>23,266</u>
<b>Activities for Generating Funds</b>					
Fundraising Costs	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Grants Received</b>					
Grants received in year	-	-	-	-	2,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	75	-	-	75	76
	<u>75</u>	<u>-</u>	<u>-</u>	<u>75</u>	<u>76</u>
<b>Charitable activities</b>					
Give to Grow Allocation	7,456	-	-	7,456	27,514
Benevolent Fund Expenditure	-	-	-	-	55
Pulpit Supply Costs	-	-	-	-	120
Presbytery dues	-	-	-	-	-
Share of Ministry Costs	860	-	-	860	693
Fabric repairs & maintenance	10,503	-	-	10,503	2,462
Hire of Meadowlark Hall	820	-	-	820	840
Grants Expenditure (Coronation etc)	-	-	-	-	2,000
Heat and light	555	-	-	555	1,594
Insurance	2,614	-	-	2,614	2,584
Bus and Tea/Project Funds	2,541	-	-	2,541	-
Other expenses	986	-	-	986	720
	<u>26,335</u>	<u>-</u>	<u>-</u>	<u>26,335</u>	<u>38,582</u>
<b>5. Minister's Stipend</b>					
All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for national insurance, pension and housing loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service.					
<b>6. Collections for Third parties</b>					
				2024 £	2023 £
Christian Aid				253	258
Turkish Earthquake Appeal				-	111
				<u>253</u>	<u>369</u>

**St Ninian's Parish Church Greenock**

**Appendix**

**Year ended 31 December 2024**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES  
RESULTING FROM THE SALE OF THE MANSE**

	2024	2023
	£	£
<b>CAPITAL ACCOUNT</b>		
Credit Balances held at 31 December 2024 at cost	<u>133,000</u>	<u>133,000</u>
Market Value of Balances at 31 December 2024	<u>133,000</u>	<u>133,000</u>
<b>REVENUE ACCOUNT</b>		
Balance as at 1 January 2024	6,472	1,687
Interest for Year of Account	7,255	4,916
C of S General Trustees' Admin Charges	<u>638</u>	<u>131</u>
Balance as at 31 December 2024	<u>13,089</u>	<u>6,472</u>
<b><u>COSTS INCURRED BY THE GENERAL TRUSTEES IN CONNECTION WITH THE POTENTIAL SALE OF THE CHURCH BUILDINGS</u></b>		
<b>TEMPORARY PROPERTY COSTS FUND</b>		
Balance as at 1 January 2024	3538	0
Security Fencing Costs 2024	<u>9052</u>	<u>3538</u>
Balance as at 31 December 2024	<u>12590</u>	<u>3538</u>