

**INCHINNAN PARISH CHURCH**  
**CHURCH OF SCOTLAND**

**CONGREGATION ACCOUNTS**

**for the year ended**

**31 December 2024**

**Congregation No. 140748**

**Charity No. SC011778**

# **INCHINNAN PARISH CHURCH**

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**INCHINNAN PARISH CHURCH**  
**Reference and Administrative Information**

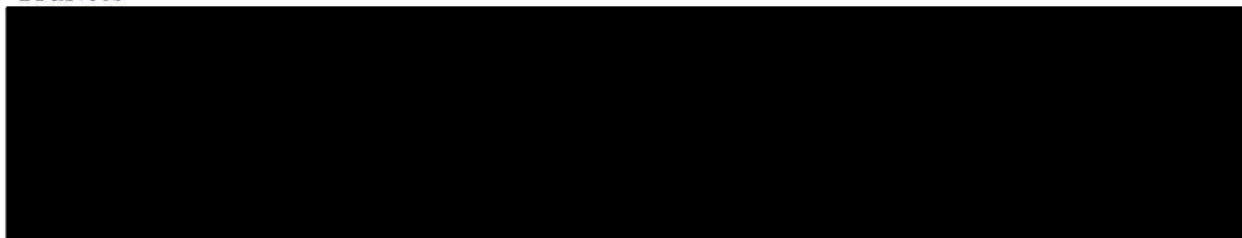
Charity Name: Inchinnan Parish Church, Church of Scotland

Charity Registration Number: SC011778

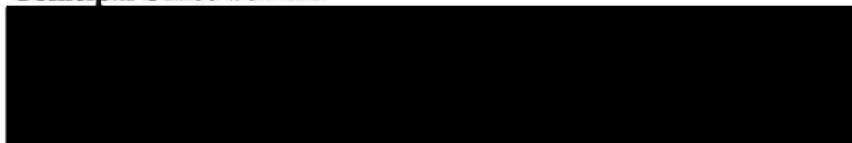
Congregation Reference No: 140748

Contact Address: 14 The Beeches  
Brookfield  
Renfrewshire  
PA5 8UZ

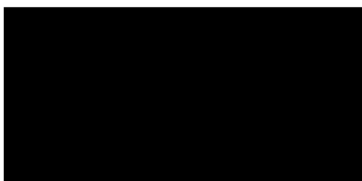
**Trustees**



**Principal Office-bearers**



**Independent Examiner**



**Bankers**

Bank of Scotland  
1 High Street  
Renfrew  
PA4 8QJ

**INCHINNAN PARISH CHURCH**  
**Trustees' Annual Report**  
**Year ended 31<sup>st</sup> December 2024**

The trustees submit their report and the accounts for the year ended 31<sup>st</sup> December 2024

**Structure, Governance and Management**

**Governing Document**

The Church is administered in accordance with a Unitary Constitution adopted with the approval of the Church of Scotland and The Presbytery of Greenock and Paisley. The administration of the Church is undertaken by the Kirk Session.

**Trustees**

The Members of the Kirk Session are the charity trustees. The Kirk Session Members are the Elders of the Church who are considered to have the appropriate gifts and skills.

Tom McConnell and Barbara Jackson were readmitted as Elders and Trustees in September 2024. All other trustees held Office throughout the year.

**Organisational Structure**

The Kirk Session is chaired by the Minister and meets at least six times a year. The Kirk Session has various Committees and Support Groups which report back to the Kirk Session on various matters within their remits. The Members of these Committees and Groups are formed from Members of the Kirk Session along with Members of the Congregation. The Committee structure comprises, worship, pastoral, outreach, communications, property, finance, stewardship and safeguarding.

**Objectives and Activities**

The Church of Scotland is a 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 on a Sunday morning on Wednesday mornings on a regular basis and on other special days throughout the year. Communion Services are held in March, June & October. On Sunday mornings children attend the Young Church Group. A Scout Group is affiliated to the Church. For adults there are the Guild, Monday Café, Craft Groups, Badminton Club and Men's Club. A Book Bug Group for young children also takes place regularly. A Café (the Meeting Place) is run on a Wednesday and The Gathering and Tue'ing the Fat Groups also meet regularly. There is a Tea Bar after the Service on Sunday mornings which give opportunities for a get together on a regular basis. The Church also holds services for and has links with the local Primary School and Little Inch Care Home located in Inchinnan. The Kirk Session has undertaken a Five Year Review to plan for the future.

**Achievements and Performance**

Successful fundraising events were held throughout the year and also a number of social events including theatre trips. During School holidays fun events were held for children to enjoy.

**INCHINNAN PARISH CHURCH**  
**Trustees' Annual Report (continued)**  
**Year ended 31<sup>st</sup> December 2024**

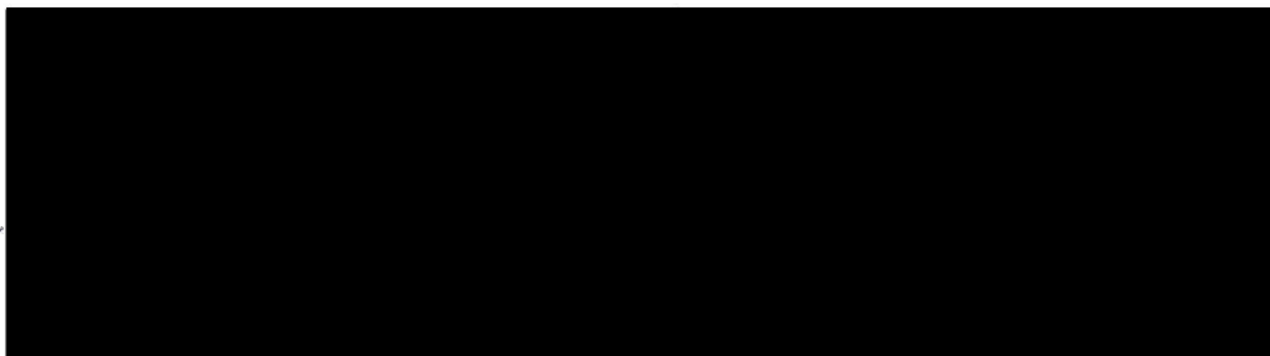
**Financial Review**

Total income of over £77,000 including fund raising and contributions from Church organisations of over £17,000 and over £8,500 for the use of the premises by outside organisations. In addition to this a claim for £7,000 has still to be processed and paid by HMRC for the Gift Aid claims for April 2024. Our expenditure of over £77,000 included over £15,000 on repairs and maintenance of the Church and Hall buildings. We paid all our allocations of over £36,842 to the Church of Scotland in full. Donations to various Charities during 2024 amounted to over £3,624. At the end of the year our reserve was over £48,000 and this can be used for ongoing repairs and maintenance and maintaining our commitments for the coming year. Investigations are still ongoing in conjunction with the Church of Scotland for repairs to the Chancel window and the drainage system.

**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 Agent 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 by





# **INCHINNAN PARISH CHURCH**

## **Charity No: SC011778**

### **Independent Examiner's Report to the Trustees of Inchinnan Parish 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 as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

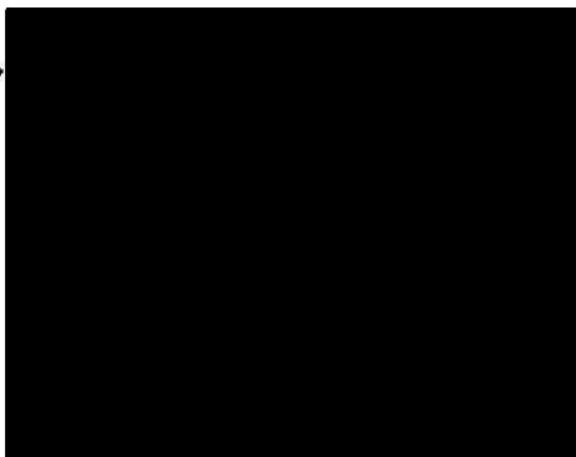
#### **Basis of independent examiner's statement**

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:
  - i) to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - ii) 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.



**INCHINNAN PARISH CHURCH**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

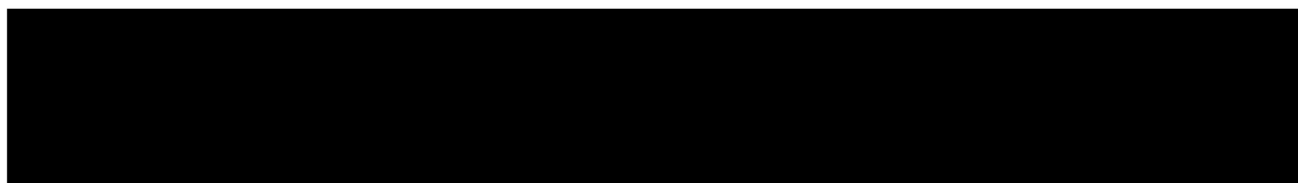
		2024			2024	2023
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
		£	£	£	£	£
<b>Receipts</b>	<b>Note</b>					
Donations	3	46,190	545	-	46,735	55,698
Bank interest		1,353	70	-	1,423	843
		47,543	615	-	48,158	56,541
Rental of premises		8,505	-	-	8,505	4,645
Congregational Organisations		11,079	-	-	11,079	9,112
Regular fundraising		6,166	-	-	6,166	5,262
Weddings and funerals		2,125	-	-	2,125	1,375
Life and Work		126	-	-	126	84
Expenditure related income		473	-	-	473	2,416
Misc Income		-	198	-	198	81
Grants Received		1,000	-	-	1,000	-
		29,474	198	-	29,672	22,975
<b>Total Receipts</b>		<b>77,017</b>	<b>813</b>	<b>-</b>	<b>77,830</b>	<b>79,516</b>
<b>Payments</b>						
Payments relating directly to charitable activities	4	(77,068)	(768)	-	(77,836)	(76,706)
<b>Surplus/(Deficit) of receipts over payments</b>		<b>(51)</b>	<b>45</b>	<b>-</b>	<b>(6)</b>	<b>2,810</b>

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

	2024			2023	
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023 Total
	£	£	£	£	£
<b>Bank &amp; Deposit Balances</b>					
Church of Scotland deposit account	27,140	1,301	200	28,441	27,229
Bank current accounts	21,241	297	-	21,738	23,409
Cash in hand		1,000	-	1,000	973
	<u>48,381</u>	<u>2,598</u>	<u>200</u>	<u>51,179</u>	<u>51,611</u>
	2024			2023	
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023 Total
	£	£	£	£	£
<b>Movement in year:</b>					
<b>Funds at 1 January 2024</b>	48,433	2,978	200	51,611	43,801
Excess of receipts/(payments) for the year as shown in the receipt and payments account	(51)	45	-	(6)	2,810
<b>Funds at 31 December 2024</b>	<u>48,392</u>	<u>3,023</u>	<u>200</u>	<u>51,605</u>	<u>51,611</u>

**Funds held on behalf of the Congregation  
by the Church of Scotland General Trustees**  
Please refer to the appendix on page 9

The accounts were approved by the trustees on <sup>14th</sup> ~~15th~~ March 2025 and signed on their behalf by





# Inchinnan Parish Church

## Notes to the Accounts

### Year ended 31 December 2024

#### 1. Trustee Remuneration and Related Party Transaction

During the year the [REDACTED] incurred expenses totalling £240. Eight trustees received reimbursement of expenses incurred totalling £3,009 (2023- £3,694).

#### 2. Movement in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
General Fund	48,434	77,017	(77,068)	-	48,382
	<u>48,434</u>	<u>77,017</u>	<u>(77,068)</u>	<u>-</u>	<u>48,382</u>
<b>Designated Funds</b>					
Fabric Fund	1,506	70	-	-	1,576
Flower Fund	308	545	(703)	-	150
Men's Club	90	-	-	-	90
The Guild Fund	649	106	(32)	-	724
Meeting Place Café	16	91	-	-	107
Badminton	76	-	(32)	-	44
Monday Club	332	-	(32)	-	332
	<u>2,977</u>	<u>812</u>	<u>(767)</u>	<u>-</u>	<u>3,023</u>
<b>Endowment Fund</b>					
Jane Stewart Bequest for Fabric Fund	100	-	-	-	100
Jessie A. Smith Bequest for Sunday School	100	-	-	-	100
	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>
<b>Total Funds</b>	<u><b>51,611</b></u>	<u><b>77,829</b></u>	<u><b>(77,835)</b></u>	<u><b>-</b></u>	<u><b>51,605</b></u>

#### Purposes of Unrestricted Funds

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

#### Purposes of Designated Funds

If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This discretion has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Flower Fund: This is a fund to provide flowers for display during services of worship.

#### Purposes of Endowment Funds

Income from Jane Stewart Bequest is transferred to the Fabric Fund

Income from Jessie A Smith Bequest is for the use of the Sunday School.

# INCHINNAN PARISH CHURCH

## Notes to the Accounts

Year ended 31 December 2024

### 3. Analysis of Donations

	2024			2024	2023
	Unrestricted Funds	Restricted Funds	Endowment Funds	This year Total	Last year Total
	£	£	£		£
WFO Scheme	13,290	-	-	13,290	13,295
Standing order offerings	25,878	-	-	25,878	24,646
Gift Aid donations	3,150	-	-	3,150	2,518
Tax recovered on Gift Aid donations *	-	-	-	-	8,136
Ordinary offerings (Open Plate)	3,194	-	-	3,194	3,639
Miscellaneous	678	545	-	1,223	3,464
	46,190	545	-	46,735	55,698

### 4. Analysis of payments

	2024			2024	2023
	Unrestricted Funds	Restricted Funds	Endowment Funds	This year Total	Last year Total
	£	£	£		£
<b>Charitable activities</b>					
Giving to Grow	36,842	-	-	36,842	33,285
Presbytery dues	372	-	-	372	446
Minister's expenses	240	-	-	240	511
Pulpit supply	230	-	-	230	345
Organist	3,570	-	-	3,570	3,400
Fund Raising Expenses	220	-	-	220	453
Fabric repairs & maintenance	8,071	-	-	8,071	3,885
Manse maintenance	828	-	-	828	4,861
Manse council tax	3,705	-	-	3,705	3,602
Gas	3,883	-	-	3,883	2,620
Electricity	3,955	-	-	3,955	2,171
Insurance	3,381	-	-	3,381	3,278
Telephone & Internet	632	-	-	632	1,262
Equipment	225	-	-	225	753
Publicity & Adverts	207	-	-	207	431
Printing, stationery and postage	250	-	-	250	526
Life and Work	252	-	-	252	275
Outreach	606	-	-	606	564
Choir & Music Expenses	65	-	-	65	493
Cleaning & Maintenance	7,964	-	-	7,964	9,427
Major Fabric Expenses	-	-	-	-	2,245
Other expenses	1,570	768	-	2,338	1,868
	77,068	768	-	77,836	76,706

### 5. Ministers' stipend

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 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 the ninth and subsequent years of service was £38,884.

\*Note - Gift Aid Claim for £7,000+ has been lodged with HMRC but funds not yet received from them.

#### 6. Collection for third parties

	£
Christian Aid	783
Crossreach	251
Women' Aid	125
Poppy Scotland	450
Breast Cancer Now	523
MND Scotland	929
Accord	255
Beatson Charity	308
	<u>3,624</u>

**Inchinnan Parish Church**  
**Appendix to accounts**  
**Year ended 31 December 2024**

**Funds held on behalf of the Congregation**  
**by the Church of Scotland General Trustees**

The Church of Scotland Regulations anent Congregational Finance require disclosure of the following Fabric Funds by way of a memorandum Appendix to the Congregational Accounts

		<b>2024</b>
		<b>£</b>
<b>Capital account</b>		
Credit balances held at cost	Units 5,005	
Market value of investments		34,663
Deposit fund		11,126
<b>Revenue account</b>		
Credit Balance		8,440
<b>Total funds at 31 December 2024</b>		<b><u>54,229</u></b>

<b>Movement</b>	<b>2024</b>
	<b>£</b>
Total funds at 1 January 2024 (including investments at market value)	55,869
Investment Income received	1,464
Interest received	234
Admin costs	(10)
Unrealized loss on value of shares	(3,328)
Total funds at 31 December 2024 (including investments at market value)	<b><u>54,229</u></b>