

St James the Less Scottish Episcopal Church, Bishopbriggs

Scotland · Charity number SC023292

Details

Known as	St James The Less Episcopal Church
Status	Active
Legal form	Unincorporated association
Part of	General Synod Of The Scottish Episcopal Church (SC015962)
Registered	1902-01-01
Register	View on the OSCR register

Contact

Address
Hilton Road
Bishopbriggs
Glasgow
G64 3EL

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The church's principal objective is the advancement of religion - specifically Christianity. This is primarily a spiritual purpose, carried out for the benefit of the public. Other elements of public benefit (such as social benefits in the community) are the result of and flow from our faith and follow from the spiritual outworking of our Christian beliefs. The church's principal activities include public worship in Christian sacrament and prayer, Christian education and charitable work.

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

Objectives: The Charge is established for exclusively charitable purposes, primarily for the advancement of religion and to provide public benefit

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£81,302	£89,678	-	1
2024-06-30	£230,180	£110,003	-	1
2023-06-30	£77,202	£79,206	-	1
2022-06-30	£76,648	£81,116	-	1
2021-06-30	£70,111	£68,701	-	2

St James the Less Scottish Episcopal Church, Bishopbriggs

Scotland - Charity number SC023292

Accounts

St James the Less
Scottish Episcopal Church
Bishopbriggs

Annual Report and Financial Statements
for the Year ended 30 June 2024

Scottish Charity SC023292

TRUSTEES' ANNUAL REPORT

For the year ended 30 June 2024

The Vestry is pleased to present its annual report together with the financial statements and the independent examiner's report for the year ended 30 June 2024.

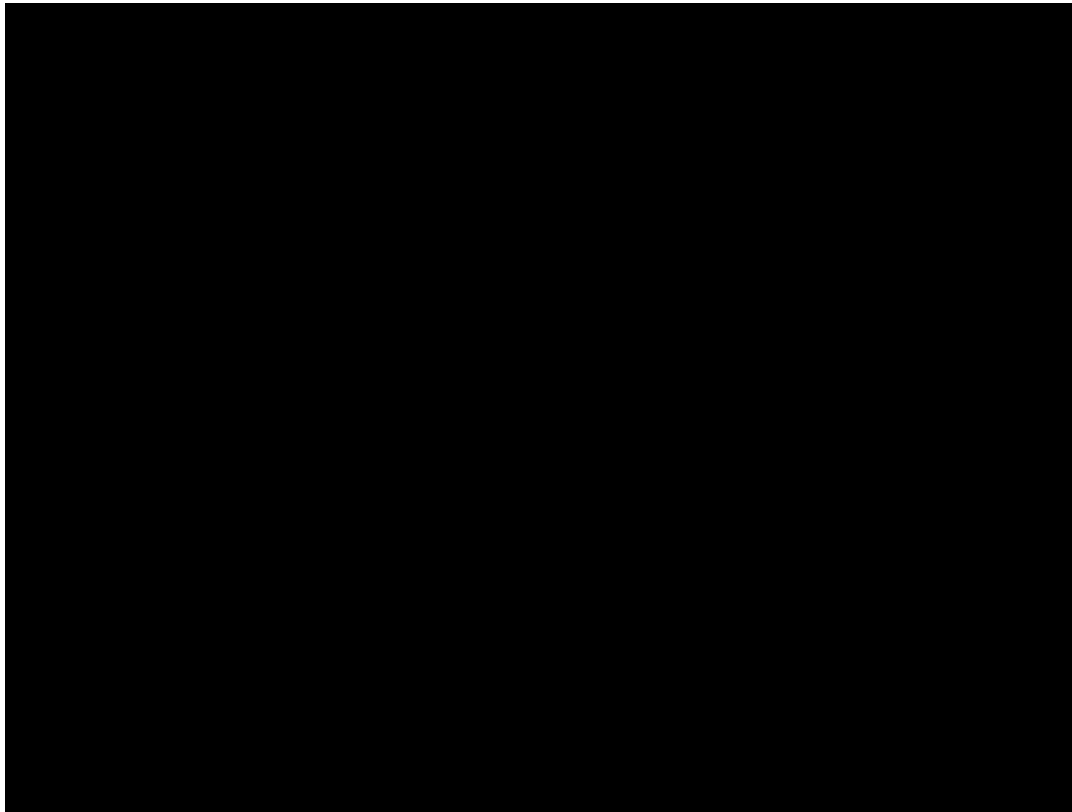
REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	St James the Less Scottish Episcopal Church, Bishopbriggs
Scottish Charity Number	SC023292
Church Office Address	Hilton Road, Bishopbriggs, Glasgow G64 3EL
Banking	The Bank of Scotland, 191 Kirkintilloch Road, Bishopbriggs, Glasgow G64 2LS
Insurance	Church building and contents are insured for £2,900,000 Rectory building is insured for £349,869
Quinquennials	Church 29 th November 2021 Rectory 29 th November 2021

Independent Examiner

**Current Trustees
(Vestry members)**

**Other Trustees who
served during the year**



STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The charity is an unincorporated association. It is governed by its constitution which was adopted in 1998 and last revised in 2012. The church was granted charitable status on 1 January 1992.

STRUCTURE AND GOVERNANCE

St James the Less Scottish Episcopal Church, Bishopbriggs is a church of the Scottish Episcopal Church, and a charge within the Diocese of Glasgow and Galloway. The clergy, congregation and all officials thereof are subject to the Canons in force from time to time. It is governed by the Vestry. Episcopal oversight is exercised by the Bishop of Glasgow and Galloway.

APPOINTMENT OF TRUSTEES

The Rector is appointed by the Bishop following a vote and recommendation by the Vestry. The Rector's Warden is appointed by the Rector. The Secretary and Treasurer are appointed by the Vestry. Other Vestry members are elected at the Annual General Meeting. Ministry Team members who are not otherwise members of Vestry are invited to meetings but have no voting rights.

VESTRY DUTIES

It is the duty of the Vestry to manage the temporal affairs of the congregation with responsibility to keep the fabric and property of the church and other buildings in good order and to look after the finances of the church. Our guiding document is Canon 60 of the Scottish Episcopal Church:

CANON SIXTY - OF VESTRIES

1. The Vestry shall co-operate with and generally assist the Rector in all matters relating to the spiritual welfare of the congregation and the mission of the whole Church, subject always to the canonical rights and duties of the clergy.
2. With the Rector the Vestry shall, unless the duty is placed under the Constitution of the charge on Church Wardens or others, have the care of the property and fabric of the Church including the parsonage house or houses, halls, offices and any other properties acquired in connection with the Church and gifts and bequests, unless otherwise directed, accruing to the Church for whatever purpose, and shall see to the safe custody, maintenance, insurance, use and administration of the same.
3. The Vestry shall make such reports on and compile such inventories of the matters committed to its charge as may be prescribed by resolution, and shall take whatever steps it considers necessary or which shall be required by the Bishop in Synod for the safe custody and preservation of such reports and inventories.
4. All such reports and inventories shall be made available to the Bishop when required, or to the Dean as provided in Canon 42, or by resolution thereunder, or to any Diocesan Official upon the Bishop's instruction.

OBJECTIVES AND ACTIVITIES

CHARITABLE PURPOSES AND ACTIVITIES

The church's principal objective is the advancement of religion - specifically Christianity. This is primarily a spiritual purpose, carried out for the benefit of the public. Other elements of public benefit (such as social benefits in the community) are the result of and flow from our faith and follow from the spiritual outworking of our Christian beliefs. The church's principal activities include public worship in Christian sacrament and prayer, Christian education and charitable work.

ACHIEVEMENTS AND PERFORMANCE

The church continued to provide regular public worship in Christian sacrament and prayer for the community, Christian education and charitable work.

The Church facilities were well used by community groups, including Tae Kwon Do, Bridge Clubs, Irish Dancing, a Slimming Club, Yoga and our Toddlers Group. Members of the church supported various external campaigns including continued support for Fairtrade; St James the Less is a Fairtrade Church and the regular Traidcraft stall was started again in the church.

St James Church run groups include the Mothers Union, which is an international Christian membership movement actively supporting families and communities, locally, nationally and internationally. Thankfully our MU meetings have recommenced in the Church building since March 2022, and there have been various lunches and trips during the year, including a trip on the Forth and Clyde Canal.

The church and individual members continued to support other charities for various causes, including Friends International, a Christian charity seeking to grow friendship and faith with international students in the UK & Ireland, The Trussell Trust and Christian Aid.

Work has been carried out on the Church Website to keep it up to date and informative, and there is a Church Diary online which details many of the activities. There are regular updates on the church Facebook page as well. The church continues to exercise a key role in the work of Bishopbriggs Churches Together.

During the year the Fabric Committee made sure any necessary repairs to the Church and Rectory were carried out promptly; regular inspections are made to the fabric of the buildings. Repairs and renovations continue to be carried out and gardening days have been held, weather permitting. The online and audio and visual equipment in church has been added to for the benefit of the church and community groups who use the premises.

Our Rector, [REDACTED], has been busy with Pastoral Care, Prayer Groups, Children's activity events, and evening reflective services, and also continuing to build links within the community with the Youth at Bishopbriggs Academy, Bishopbriggs Churches Together, and visiting hall users. Dads and their Toddlers are welcomed to the church every month and there also is a Crafty Kids afternoon held.

We continue weekly worship in Church, on Zoom, Facebook, and YouTube. Our prayer circles are phoning, texting and using WhatsApp to keep in touch with people within our church and wider community on a regular basis. Our prayer group and Bible study meets regularly on Zoom. Vestry meetings are now being held on a regular basis in the Church. We have Zoom breakout rooms where those confined to home can meet together after church each Sunday and we also meet together for coffee after the Service in Church.

FINANCIAL REVIEW

Principal sources of funds

The church's principal income comes from congregational giving, under Gift Aid where appropriate, and donations from community involvement.

During the current year, the Church of St James the Less was very fortunate to become a beneficiary of the will of one of our congregation, [REDACTED]. The amount received was £148,895.85. [REDACTED] was a member of St James for over twenty years and enjoyed the many events held over the years. Unfortunately, [REDACTED] had no surviving relatives and very generously split her bequest between St James the Less and one other charity.

General Income

Compared to last year:

- Standing order income decreased by 2.4%.
- Freewill offerings increased by 6.2%.
- Other committed giving was decreased during the year ending 2023 by 33.1%.
- Open plate was up by 18.4%.
- Gift Aid tax recovery increased by 8.4% (12 claims in 2023, 12 claims in 2024).
- Overall the collections decreased by 4.08% and were about the same percentage below budget.
- Other income increased in 2023-24 due to the Bequest from Mrs Janine McHarg and the Hall income increased by 6.6%.

General Expenditure

Costs were up, finishing 20% more than last year and 20% over budget.

Designated Funds

There has been no expenditure from fundraising in this financial year.

Restricted Funds

There was no movement in Restricted Funds, and the balance is £0.

Review

The end-of-year deficit of (£4823) is made up as follows:

- General Fund – (£4823)
- The deficit this year is mostly due to the amount paid for the stipend and utilities increasing very substantially and with remedial work to the church being necessary in the future, a tight rein on finances will be necessary.

STATEMENT OF RISK

The Vestry keeps under review the major risks (amongst which are loss of building and loss of reputation) to which the church is exposed. It regularly reviews procedures to mitigate the risks identified. A risk register is maintained.

RESERVES POLICY

The Vestry is content that the current level of reserves is sufficient for the coming year but other avenues of income from the Church facilities will need to be considered. It has adopted a policy of trying to maintain a level of unrestricted reserves such that, in the event of a significant drop in income, the church would be able to maintain its current level of activities for a reasonable period until replacement funding is obtained. It will then be the intention of the Church to replace these funds when possible.

PLANS FOR FUTURE PERIODS

The Vestry plans are continuing to fully utilise church facilities for both church and community use now that most of the restrictions imposed by the Scottish Government and the Diocese of Glasgow and Galloway have been lifted. The Diocese wishes Episcopalian Churches to be Net Zero and plans are being made in this regard for the next few years with the help of grants. The Vestry will also be responsible for the utilisation of the bequest received from a member of the congregation which was received during the year.

STATEMENT OF VESTRY MEMBERS' RESPONSIBILITIES

The members of the Vestry are required to prepare proper financial statements for each financial year showing the church's receipts and payments, including its surplus or deficit for that period.

The members of the Vestry are responsible for ensuring that proper accounting records are kept which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the church and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Vestry



Date

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ST JAMES THE LESS SCOTTISH EPISCOPAL CHURCH, BISHOPBRIGGS

I have examined, without carrying out an audit, the accounts for the year ended 30 June 2024 set out on pages 8-12.

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.

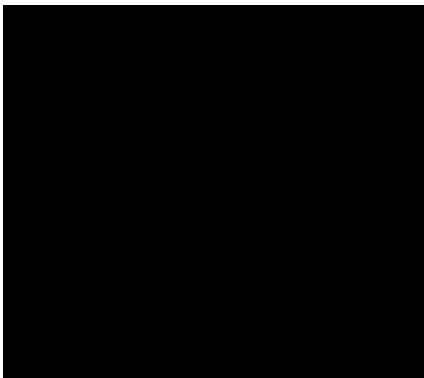
Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)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.



Date:

**STATEMENT OF RECEIPTS AND
PAYMENTS FOR THE YEAR ENDED
30 JUNE 2024**

	Note	Un restricted Fund £	Restrict ed Fund £	Total 2024 £	Total 2023 £
Receipts	7				
Collections		45,372	-	45,372	55,596
Other receipts		184,808	-	184,681	21,606
Reserved Designated		-	-	-	-
Reserved Restricted		-	-	-	-
Totals		<u>230,180</u>	<u>-</u>	<u>230,180</u>	<u>77,202</u>
Payments	8				
Charitable activities		235,003	-	235,003	79,206
Reserved Designated		-	-	-	-
Reserved Restricted		-	-	-	-
Totals		<u>235,003</u>	<u>-</u>	<u>235,003</u>	<u>79,206</u>
Surplus / (Deficit) for the year		(4,823)	-	(4,823)	(2,004)
Transfers between funds		<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>-</u>
Surplus/(Deficit) for the year		<u>(4,823)</u>	<u>-</u>	<u>(4,823)</u>	<u>(2,004)</u>

STATEMENT OF BALANCES AS AT 30 JUNE 2024

	Note	Unrestricted Fund	Restricted Fund	Total 2024	Total 2023
		£	£	£	£
Funds Reconciliation					
Cash at Bank and In Hand 30.06.23		35,179	-	35,179	35,179
Surplus/(Deficit) for year		(4,823)		(4,823)	
Transfer		125,000	-	125,000	
Cash at Bank and In Hand 30.06.24		<u>155,356</u>	<u>-</u>	<u>155,356</u>	<u>35,179</u>

Bank and Cash Balances

Bank Balances	Bank of Scotland			1800	
	Cambridge & Counties			153486	
Cash Balances held	Petty cash			70	
Total				<u>155356</u>	<u>35,179</u>

Reserves

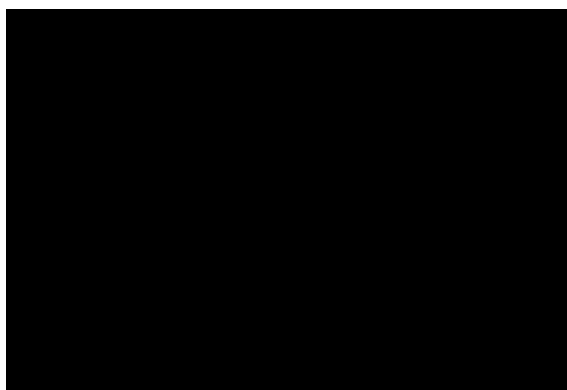
	9				
Unrestricted fund					35,179
Restricted fund				-	-
Total				<u>155,356</u>	<u>35,179</u>

Liabilities (Unrestricted Fund)

HMRC				1562	1545
				-	
				<u>1562</u>	<u>1545</u>

There were no contingent liabilities.

These financial statements were approved by the members of Vestry on August 2024 and signed on their behalf by:



1 ACCOUNTING POLICIES

The accounts have been prepared on the Receipts and Payments basis in accordance

with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

INCOME AND EXPENDITURE

All income is accounted for at time of receipt. All expenditure is accounted for at time of payment. There are no endowment funds.

FIXED ASSETS

The church building, associated contents and rectory are vested in the Diocese of Glasgow and Galloway. They are not therefore included in these accounts.

2 EXPLANATION OF FUNDS

The various funds are held for the following purposes:

Unrestricted funds: general funds to support the work of the church

Restricted funds: money given specifically for the purpose stated

Away Giving and Special Collections are accounted for in Note 10

3 TAXATION

The church is a registered charity as defined by The Income and Corporation Taxes Act 1988, Section 506. Accordingly, no liability to taxation arises as the results for the year and previous years fall within the exemptions from taxation contained in the Income and Corporation Taxes Act 1988, Section 505.

The charity is not registered for VAT and therefore all figures contained in the accounts are inclusive of VAT.

4 EMPLOYEES

Rev Paul Watson, Rector, full-time (on a stipendiary basis) from 26 Aug 2017

5 VESTRY MEMBERS' REMUNERATION AND EXPENSES

The following remuneration was paid to Vestry Members or persons connected with a Vestry Member:

The Rector received stipend and pension contributions in accordance with the SEC approved stipendiary amounts: £31,777 plus pension contributions £10,238 (2023 £28,954 and Pension £9,361).

As is customary, the Rector occupies the Rectory on a rent-free basis. The related Council Tax, telephone and internet bills are paid by the Church.

No other Vestry Members or connected persons received any remuneration in the year or the previous year.

The costs incurred by the Rector and other Vestry Members or connected persons on suitable training, education and missionary activities are included in Payments in Note 8. In the year ended 30 June 2024, the total amount was Nil.

The church's insurance policy includes Trustee Indemnity Insurance for its trustees.

6 GOVERNANCE COSTS

The Independent Examiner waived his fee in 2023 (2022: £0.00).

Standing Orders

37690

38333

7 RECEIPTS

Collections

FWO envelopes	4640	4370
Other committed giving	2770	4290
Open plate	272	230
Gift Aid Tax	9078	8373
	54450	55596

Other Receipts Unrestricted

Hall donations	15994	15236
Interest	4822	532
Stipend Grant	1650	3300
Quinquennial	-	500
Calendars	-	505
Misc.	153264	1533
	<u>230180</u>	<u>77202</u>

Reserved Designated Reserved Restricted

-	-
-	-
-	-

Total Receipts

<u>230180</u>	<u>77202</u>
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INTEREST

Total interest received and included in receipts above has been allocated to funds as follows:

General	<u>4822</u>	<u>532</u>
	4822	532

8 PAYMENTS

Charitable activities: unrestricted

2024 £ **2023 £**

Ministry	Stipend, Nat Ins and pension	42015	38314
	Travel expenses	225	-
	Cont min education	-	-
Rectory	Building insurance	460	441
	Council tax	3015	2405
	Telephone	400	360
	Maintenance	24330	944
Church	Heating and lighting	8620	10213
	AV Project	-	-
	Insurance	2296	2675
	Maintenance	6150	3780
	Cleaner	4927	3101
Diocese	Quota	7589	7368
Mission	Outreach	2349	2391
	Youth Ministry	298	350
	Pastoral care	354	85
Worship	Musicians	1945	2798
	Worship	2154	1042
Administration	Phone and internet	1646	780
	Office supplies	727	537
	Photocopier maintenance	301	162
	Miscellaneous	125202	1460
		<u>235003</u>	<u>79206</u>

Reserved Designated

AV Project	-	-
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Reserved Restricted

-	-
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Total

Payments

<u>235003</u>	<u>79206</u>
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9 RESERVES

Open	Receipts	Payments	Transfers	Closing
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	Balance			Surplus/ Deficit	Balance	
	£	£	£	£	£	
Unrestricted General	<u>35179</u>	<u>230180</u>	<u>235003</u>	<u>(4,823)</u>	<u>125,000</u>	<u>155,356</u>
Designated Church/Audio/Visual Fund	-	-	-	-	-	
Hospitality	-	-	-	-	-	
Restricted	-	-	-	-	-	
	<u>35179</u>	<u>230180</u>	<u>235003</u>	<u>(4,823)</u>	<u>125,000-</u>	<u>155,356</u>

10 Away Giving

The following amounts were distributed last year, and do not form part of the church accounts. No amounts were distributed during 2023/24.

	2022/2023
	£
Bishop's Lent Appeal	320
Harvest Appeal	
Sri Lanka Appeal	
Christian Aid	730
St Paul's Church	1232
Sri Lanka Children	678

2960