

The Church of Scotland

ERSKINE PARISH CHURCH OF SCOTLAND

RECEIPTS AND PAYMENTS ACCOUNTS

For Year ended 31st December 2024

Congregation No; 140758

Scottish Charity No;

SCO17177

Reference and Administrative Information

Charity Name: Erskine Parish Church of Scotland
Charity Registration Number: SCO17177
Congregation Reference No: 140758
Contact Address: 1 Rashielee Drive
Erskine
Renfrewshire
PA8 6HS

Trustees

Minister	Rev. David Nicolson
Session Clerk	Mr William McGregor
Treasurer	Mrs Marion Menabney

Other Trustees

Mrs Lorna Boyne
Mr Stuart Boyne
Mrs Elizabeth McDade
Mrs Aileen Robb
Mrs Anne Thompson

Independent Examiner

Roderick James Macleod
Erskine Parish Church
1 Rashielee Drive
PA8 6HS

Bankers

Bank of Scotland
Bridgewater
Erskine
PA8 7AA

Independent Examiner's Report to the Trustees of Erskine Parish Church of Scotland
I report on the accounts of the charity for the year ended 31st December 2024 which are set out on

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 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

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 seeks explanations from the trustees

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.

In the course of my examination, no matter has come to my attention 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: **Jim Macleod**

Date: 11th August 2025

Name: Roderick James Macleod
Address: c/o Erskine Parish Church
1 Rashielee Drive
Erskine
PA8 6HS

Erskine Parish Church of Scotland
Receipts and Payments Account

Year ended 31st December 2024

	Note	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Receipts					
Voluntary Income	1	107,601	789	108,390	101,961
Activities for generating funds	2	9,305	-	9,305	9,275
Investment Income	3	-	117	117	136
Other Income	4	1,011	-	1,011	38,021
Income from charitable activities	5	5,933	-	5,933	14,805
Total receipts		123,850	906	124,756	164,198
Payments					
Costs of generating Funds					
Charitable activities	6	154,527	739	155,266	126,325
Total Payments		154,527	739	155,266	126,325
Excess / (Deficit) of Receipts over Payments for year before		(30,677)	167	(30,510)	37,873
Transfers between funds		(800)	800	-	-
Excess / (Deficit) of Receipts over Payments for year		(31,477)	967	(30,510)	37,873
Statement of Balances					
As at 31st December 2024		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Funds 2023 £
Bank & Deposit Balances					
Bank & deposit balances brought forward		65,079	9,214	74,293	36,420
Movement in year:					
Excess of Receipts over Payments for the year		(31,477)	967	(30,510)	37,873
Bank & deposit balances carried forward		33,602	10,181	43,783	74,293

The accounts were approved by the Trustees

William McGregor

Session Clerk

Marion Menabney

Treasurer

Date: 24.6.2025

Erskine Parish Church of Scotland
Notes forming part of the financial statements
For the year ended 31st December 2024

Congregational Funds

Income and expenditure recorded in **Notes 1-7** relates primarily to the General Account, which is used for unrestricted routine transactions. In addition to this bank account there are three designated bank accounts and one restricted bank account.

Quarterly reports on each account's transactions and bank reconciliations are provided to the Kirk Session by the Treasurer.

Note 8.2 summarises the General Account activity for 2024

Note 8.1 provides a summary of financial activity for restricted funds during 2024.

The Roof account is restricted which means funds can only be used for repairs for the church roof.

The Flower Fund also operates as a restricted account, but does not have a bank account.

Note 8.3 summarises financial activity for designated funds and church groups during 2024.

The designated accounts are:

1. Fabric - used for major repairs and planned maintenance/renewals for the church
 2. Manse - used for major repairs and planned maintenance/renewals for the manse
- Funds are transferred from the General Account periodically to both accounts to make provision for medium and long term renewal programmes.
3. The Mile of Pennies account is funded entirely by the congregation's regular donations of small change. It is used for one-off purchases.

Designated accounts are not restricted, which means funds can be used for other purposes if required.

During 2024 there was no requirement to utilise funds from these accounts other than for their designated purpose.

Church Groups

Erskine Parish Church has a number of Outreach groups that manage their own activities and finances through delegated authority from the Trustees.

The Kirk Session retains oversight by ensuring appropriate arrangements are in place in relation to Safeguarding, Health and Safety and Financial Management.

	Unrestricted	Restricted		
	Funds	Funds	Total	
1 Voluntary Income	2024	2024	2024	2023
	£	£	£	£
Offerings	£73,240	£789	£74,029	£69,367
Tax recovered on offerings	£15,686		£15,686	£16,104
Organisation donations	£15,465		£15,465	£13,334
Other Offerings and donations	£3,210		£3,210	£3,156
	£107,601	£789	£108,390	£101,961

2 Activities for Generating Funds

Regular Fundraising Events

Use of Premises	£9,305	£9,305	£9,275
	£9,305	£9,305	£9,275

3 Investment Income

Bank Interest	£0	£117	£117	£136
---------------	----	------	------	------

4. Other Income

Grants	£0	£0	£14,753
Legacy	£0	£0	£22,000
Misc	£1,011	£1,011	£1,268
	£1,011	£1,011	£38,021

5. Incoming Resources From Charitable Activities

Weddings & Funerals	£350	£350	£1,210
The Hub net of costs	£5,583	£5,583	£13,595
	£5,933	£5,933	£14,805

6. Analysis of Expenditure

Give to Grow Allocation	£53,870	£53,870	£57,559
Presbytery Dues	£904	£904	£1,455
Minister's Expenses	£2,206	£2,206	£2,651
Manse Repairs and Maintenance	£2,824	£2,824	£1,767
Fabric Repairs & Maintenance	£8,370	£8,370	£6,406
Council Tax	£3,117	£3,117	£3,042
Insurance	£2,889	£2,889	£2,764
Gas	£8,387	£8,387	£4,320
Electricity	£8,693	£8,693	£3,227
Church Office and Stationery supplies	£4,421	£4,421	£3,026
Cleaning,Hygiene and Pest Control S	£5,613	£5,613	£2,683
Church phone	£771	£771	£778
Worship	£805	£805	£962
Other Expenses	£11,181	£11,181	£9,783
Flower Purchases		£739	£728
Employer Costs	£14,703	£14,703	£17,254
Congregational Group Expenses	£25,773	£25,773	£7,920
	£154,527	£739 £155,266	£126,325

Governance costs

Examiner's fee	Nil	Nil	Nil	Nil
----------------	-----	-----	-----	-----

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employers' 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 maximum stipend in 5th and subsequent years of service was £38,884.
Council tax for the manse was £3117.

7. Trustee and Volunteer Remuneration

One employee is a Connected Person.

- The Admin Assistant works 8 hours per week and is paid 50p above the National Minimum Wage hourly rate. She is related through marriage to the Minister. He was not involved in the appointment decision that followed an open recruitment process and does not participate in discussions on salaries or terms and conditions of employment.

- No trustees received remuneration for any services during 2024.

- Expenses for sundry items amounting to £4,624.45 were reimbursed to 7 trustees and volunteers. (keys, decorating materials, tools, hardware, food, cleaning supplies, stationery, plants)

8. Movement in Funds

8.1 Restricted Funds

	1st Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	31st Dec 2024 £
Flower Fund	29	789	(739)	-	79
Roof Fund	9,185	117	-	800	10,102
	9,214	906	(739)	800	10,181

8.2 Unrestricted Funds

General Fund	24,625	124,453	(128,754)	(7,985)	12,339
--------------	---------------	----------------	------------------	----------------	---------------

8.3 Other Unrestricted Funds

Manse Fund	10,286		(6,319)	(1,074)	2,893
Line Dancing	108	1,591	(1,650)	-	49
Fabric Fund	8,629	200	(9,544)	5,131	4,416
Mile of Pennies	1,484	628	-	-	2,112
The Guild	3,209	6,401	(4,542)	(2,000)	3,068
Fellowship	128	-	-	(128)	-
Junior Church	1,006	55	(88)	-	973
Parent & Toddler	954	916	(179)	(1,100)	591
The Hub	13,660	5,583		(13,400)	5,843
J.A.M.	990	1,213	(1,400)	-	803
Boxing for Fitness	-	2,811	(2,051)	(245)	515
	40,454	19,398	(25,773)	(12,816)	21,263

Total all Funds	74,293	144,757	(155,266)	(20,001)	43,783
------------------------	---------------	----------------	------------------	-----------------	---------------

9 Collections for Third Parties		2024	2023
		£	£
May	Christian Aid	£251	-
Dec	Erskine	£542	-
		<u>£793</u>	<u>-</u>

Erskine Parish Church of Scotland

Trustees' Annual Report for year ended 31st December 2024

Structure, Governance and Management

Governing Document

Throughout 2024, Erskine Parish Church was administered in accordance with the terms of the Unitary Form of Constitution of the Church of Scotland.

Governing Body

The Governing Body of Erskine Parish Church is the Kirk Session.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees.

The trustees are the elders of the church who have led at least one Core Group.

The minister is the moderator of the Kirk Session.

Elders are chosen from the congregation for their respective gifts and skills, and have a significant pastoral role. Core groups are responsible for a specific area of church business and are led by an elder or someone considered for eldership. Any member of the congregation with appropriate skills and experience can join a core group.

The core groups are:

- Pastoral Care
- Worship
- Safeguarding
- Young People and Families
- Local Mission
- Finance and Governance
- Property Maintenance
- The Hub
- Media and Communications

An elder may step down from their position as Core Group Leader and cease to be a trustee and member of Kirk Session. A Core Group leader who is not an elder may serve the Kirk Session but will not be a trustee.

The minister is elected by the congregation and inducted by Presbytery. Our minister Rev David Nicolson came to Erskine Parish Church in 2019.

Organisational Structure

Core Groups meet between 6-8 times in a year. Their roles and remits are approved by the Kirk Session. Information, recommendations and proposals are reported to trustees through group leaders.

The Kirk Session is chaired by the Minister and meets every six weeks. For urgent business between meetings, additional meetings may be arranged or where appropriate, online decisions may be sought.

Kirk Session meetings are open to everyone, but only trustees may vote on business matters. Minutes of trustee meetings are available to anyone but sensitive or confidential items will be redacted.

Elders' meetings are held between Kirk Session meetings to update them on church business matters and to review or discuss ongoing pastoral issues.

Objectives

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. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

As a national Church it acknowledges a distinctive call and duty to bring the ordinances of Christianity to the people of every parish of Scotland. It does this through a territorial ministry, Erskine Parish being one of the parishes within the Presbytery of Clyde.

Worship and Outreach

During 2024, attendance at our Sunday services increased, and we welcomed new members to our congregation. Our online presence through You-Tube and Spotify continued to increase.

The Worship Team organised and led services in the minister's absence.

The JAM group (Jesus and Me) continues to hold monthly worship services for adults with learning disabilities in conjunction with Prospects Across Scotland.

Our Outreach projects continue to be well supported by the congregation and local community.

The Hub

Entirely staffed by EPC volunteers, open three days a week and popular with the local high school pupils, members of the congregation and local residents.

Parent and Toddler

Established in 2008, the weekly group is well attended by local parents who bring their young children for a few hours of play and socialisation on Wednesday mornings.

Line Dancing

The weekly club is now in its fourth decade providing fun and fitness for active adults of all ages on Monday evenings. The participants come from both the congregation and the community.

Boxing for Fitness

The Boxing Club is the church's newest Outreach project and spaces for the weekly Wednesday evening sessions are continually booked out through the online advance facility. Participants are mainly adults from the local community.

Authority for managing these projects is delegated by the Kirk Session to individuals and teams. Trustees retain oversight by ensuring that appropriate health and safety, safeguarding and finance procedures are in place and Assurance reports are provided to the Kirk Session. All outreach groups donate their surpluses to church funds.

Other voluntary groups and organisations have long-established links with the church and use the premises for their weekly meetings. They include the Guild, Boys Brigade, Rangers, Guides, Brownies and Rainbows. In return for the use of the premises, these organisations make a donation to church funds.

Review of 2024

The Brig

During 2024, the church magazine was re-branded and the quarterly Brig was relaunched.

Each edition contains a word from the Minister, news from core groups and organisations and updates on the Church's activities.

Feedback from the congregation has been very positive and contributions are always welcome from groups and individuals.

The Hub

The Hub was completely redecorated and new furnishings and equipment replaced the originals. The café is open for four hours three days a week and is very busy with customers from the church, the high school and the community. If there were additional volunteers available, it could be open another day.

Listening Service

In partnership with Listen Well Scotland, the church provides a free 1:1 confidential listening service staffed by trained listeners which can be accessed through the Hub.

This has recently been extended to the neighbouring Park Mains High School where young people can now access the volunteer listeners through the Pupil Support staff.

Young People and Families

Junior Church numbers increased over the year and in early 2025 a bible class was established for the older age group.

Elders from the Young People and Families Core Group made visits to each of the uniformed organisations. They were made very welcome by the young people and actively encouraged to participate in their games and activities.

Local Mission

Erskine Parish Church is privileged to be working in ecumenical partnership with the other churches in the area. Together we provide a variety of events, including a Summer Holiday Club for children, free Community Fun Day in September and a joint Easter Sunday outdoor service.

The JAM group held a Tartan Coffee Morning in the church and led a Christmas Carol concert in Inchinnan Church. Both events were supported and enjoyed by EPC members.

The Minister started a weekly boxing exercise club for active adults, which became instantly popular with the local community. The classes are sold out in advance of the sessions. This outreach project could be extended to a second class if there was a willing volunteer to lead it. Appropriate training would be provided by the church.

The church year ended with Erskine Parish Church hosting the Christmas Eve Family Service on behalf of Erskine Churches Together. The service was led by representatives from The Church of the Nazarene, Saint John Bosco, Saint Bernadette's, the Salvation Army and Bridge Christian Fellowship. Members from the congregations of all the churches attended.

Property Team

The church exterior was painted and new signage installed, giving the building a cleaner fresher appearance.

The Property Team cleared the rockery at the front steps and installed a variety of colourful plants. The plants were funded by the congregation, who responded generously to the Grow in Faith project.

The Team will continue with landscaping work throughout the year, as weather permits.

The Property Team also painted the external handrails and the vestry corridor inside the church. Disabled Parking Spaces were also designated in each car park.

A number of outstanding manse repairs were caught up on, and the garden space cleared of rubble to make the area safe for the minister's children.

Financial Review

2024 was a financially challenging year. Compared to 2023, income was down by £38,040 while payments went up by £10,414. Average monthly income was £10,300 and average monthly payments were £11,400.

The reduction in income was largely due to a combination of grant and legacy funding in 2023 that resulted in higher than usual funds for the year. Our regular income streams showed modest increases in freewill offerings, Gift Day donations and contributions from church organisations. There was a reduction in funds from bank payment offerings, HMRC gift aid and hall lets.

While costs across the board increased, the sharpest rise was in utilities. Electricity and gas costs rose from £7,547 in 2023 to £17,080 in 2024.

The £30,510 operating deficit was funded by reserves.

Policy on Reserves

In September 2024, the Trustees reviewed the Reserves Policy. The policy objectives are to retain sufficient funds to cover the costs of an unforeseen emergency repair, and also to build designated reserves for planned maintenance and renewal programmes for the church and manse over 7-10 years.

Trustees reviewed the level of reserves at each meeting. As income was regularly less than expenditure over several months it was not possible to achieve the target reserve level during 2024. The policy will be reviewed again during 2025.

Risk Management

During 2024 the Risk Policy was reviewed by Trustees and a number of risks were reassessed.

All Core Group leaders have the responsibility of ensuring appropriate risk management strategies are in place in accordance with legal requirements and the church's policies on safeguarding and health and safety. The Kirk Session approves all risk assessments.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulation 2006.

**Approved by the Trustees on 24th June 2025 and signed on
their behalf by:**

William McGregor

William McGregor

Session Clerk